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April 11, 2008

Filed electronically in docket office on 04/11/08

VIA HAND-DELIVERY
Chairman Eddie Roberson, PhD
c/o Ms. Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: Petition Of Tennessee American Water Company To Change And Increase Certain Rates And Charges So As To Permit It To Earn A Fair And Adequate Rate Of Return On Its Property Used And Useful In Furnishing Water Service To Its Customers
Docket No. 08-00039

Dear Chairman Roberson:

Enclosed please find an original and sixteen (16) sets of copies of Tennessee American Water Company's Responses to the TRA's Data Request dated March 31, 2008, Questions 1 through 87. In addition, a compact disk has been provided for each set which contains copies of all responses.

In the course of preparing its Responses, the Company realized that it would need additional time to respond to Questions 51, 52, 53, 66 and 73. With respect to Questions 51, 52 and 53, the Company has determined that an extensive amount of information must be compiled in order to respond. Accordingly, the Company is requesting a two week extension to complete the response. If the response is completed earlier than the two week extension the information will be supplied at the earliest possible date. The Company expects to be able to provide those responses by April 25, 2008. With respect to Questions 66 and 73, the questions call for information that has not been released to the public domain. American Water Works Company (AWW) has recently filed the sixth amendment to its S-1 filing with the United States Securities Exchange Commission, which is provided in the response to Question 85 herein. That document now includes a pricing range and the estimated shares to be offered in the pending initial public offering of AWW stock. AWW is in a quiet period whereby information not previously in the public domain is not permitted. The AWW stand-alone capital structure for 2006 and 2007 has not been released in the public domain and therefore cannot be provided at this

time. Once the IPO is completed, the Company intends to provide this data under the general protective order it will seek in this case. The Company respectfully requests that the Authority allow the Company to have these extensions. We appreciate your consideration of this request very much.

Please return three copies of these Responses, which I would appreciate your stamping as "filed," and returning to me by way of our courier.

Should you have any questions concerning any of the enclosed, please do not hesitate to contact me.

With kindest regards, I remain

Very truly yours,



R. Dale Grimes

RDG/ms
Enclosures

cc: Hon. Ron Jones (*w/o enclosure*)
Hon. Sara Kyle (*w/o enclosure*)
Hon. Tre Hargett (*w/o enclosure*)
Ms. Darlene Standley, Chief of Utilities Division (*w/o enclosure*)
Richard Collier, Esq. (*w/o enclosure*)
Mr. Jerry Kettles, Chief of Economic Analysis & Policy Division *(w/o enclosure*)
Ms. Pat Murphy (*w/o enclosure*)
Timothy C. Phillips, Esq. (*w/enclosure*)
David C. Higney, Esq. (*w/enclosure*)
Henry M. Walker, Esq. (*w/enclosure*)
Mr. John Watson (*w/o enclosure*)
Mr. Michael A. Miller (*w/o enclosure*)

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

86. Provide the number of stockholders of record for TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company for the last ten (10) fiscal years.

Response:

Year	Tennessee American		American Water Works Co., Inc	
	Common	Preferred	Common	Preferred
2007	1	1	1	1
2006	1	1	1	1
2005	1	1	1	1
2004	1	1	1	1
2003	1	1	1	1
2002	1	1	34,874	0
2001	1	1	38,665	709
2000	1	1	41,391	762
1999	1	1	43,577	843
1998	1	1	43,256	891
1997	1	1	41,123	995

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

85. If not provided in response to another data request item, provide the most recent 10K filed with the SEC.

Response:

AWW has not been a publicly traded company since 2002. The last 10K filed with the SEC was dated December 31.

The current S-1 filing of AWW related to the pending IPO is included on the CD provided with this filing due to the size of the S-1 filing (285 pages).

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

84. If material to the Tennessee Operations, provide copies of projected annual earnings per share of common stock for the next five (5) fiscal years.

Response:

TAWC is not a publicly traded company, therefore earnings per share is not a material financial indicator.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

83. Provide copies of TAWC's projected annual dividends per share of common stock for the next five (5) fiscal years.

Response:

TAWC is not a publicly traded company and is a wholly owned subsidiary of AWW, therefore dividends per share is not a meaningful ratio. TAWC's dividend policy is to pay 75% of earnings available to common stock in dividends. TAWC does not forecast dividends per share and can not reasonably calculate those projected numbers because at this time it is not known whether future expected additional equity will come from the issuance of common shares or paid-in-capital.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

Question:

82. Provide copies of TAWC's projected new stock and debt issues for the next five (5) fiscal years.

Response:

	Equity	Debt Issues
2008	$7,500,000	NONE
2009	$3,000,000	$21,000,000
2010	$3,000,000	$ 7,900,000
2011	NONE	$ 4,000,000
2012	N/A	N/A

Current planning horizon only complete through 2011.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

81. Provide copies of TAWC's projected annual equity ratio for the next five (5) fiscal years.

Response:

2008 – 43.54%

Avg. for Attrition Year ended August 2009 in case – 42.98%

2009 – 41.08%

2010 - 42.33%

2011 – 42.21%

Current Planning Horizon only complete though 2011 at this time.

TAWC's has identified that a range of 40-45% common equity is its goal. The equity ratio for 2008-2011 is targeted to remain between 41-43%.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

80. For the latest two (2) fiscal years and for each month to the present for which data is available, provide a monthly listing of the shares of common stock sold by TAWC directly to investors and shareholders. Separate the monthly listing between stock sold through the Stock Purchase Plan of TAWC and stock sold through the Dividend Reinvestment Plan of TAWC.

Response:

None.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

79. If applicable, provide the amount of return on investment billed to TAWC by any affiliate of TAWC for the latest fiscal year and for the attrition period. Include in your response a calculation of the return on equity percent and the account charged for the return amount. As used in this Item 86, "affiliate" means any entity that controls, is controlled by, or is under common control with TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company.

Response:

None. American Water Works Service Company charges are billed to TAWC at cost.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

78. In a computer file, provide the monthly amortization, if any, of the gain or loss on reacquired long-term debt for each month of the latest fiscal year.

Response:

Not applicable.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

77. In a computer file, provide the unamortized balances, if any, of gain or loss in reacquired long-term debt for each month in the latest fiscal year. Be sure to clearly identify the issue for each unamortized balance.

Response:

Not applicable.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

76. In a computer file, provide the monthly amortization of any gain or loss on reacquired preferred or preference stock, if any, for each month of the latest fiscal year.

Response:

Not applicable.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

75. In a computer file, provide unamortized balances, if any, on the gain or loss on reacquired preferred or preference stock for each month in the latest fiscal year. Clearly identify the issue for each unamortized balance.

Response:

Not applicable.

Tennessee American Water Company
TRA DR 1 Item 74

	Capital Surplus 2007	C/S	P/S	Gain on P/S	Misc PIC/ Equity Infusion
January 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
February 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
March 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
April 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
May 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
June 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
July 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
August 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
September 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
October 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
November 2007	8,288,918	4,770,766	7,692	1,590	3,508,870
December 2007	8,288,918	4,770,766	7,692	1,590	3,508,870

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

74. In a computer file, provide for each month of the latest fiscal year the balances of capital surplus. Separate the surplus between common and preferred stock. For purposes of this request, "capital surplus" means amounts paid in that are less than or are in excess of par value of the respective stock issues.

Response:

See attached schedule. This file is also on the enclosed CD.

Tennessee American Water Company
TRA DR 1 Item 73

	Maturity	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Long-term Debt:													
6.87% Series	3/29/2011	5,100,000	5,100,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000
5.39% Series	12/21/2013		15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
5.62% Series	3/29/2019			19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000
4.75% Series		19,000,000	19,000,000										
9.25% Series	12/1/2019	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
7.84% Series	9/1/2026	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000
6.50% Series	6/1/2008	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Capital Lease		1,071,057	1,061,457	1,051,781	1,042,029	1,032,200	1,022,292	1,012,306	1,002,242	992,098	981,873	971,568	961,182
Total Long-term Debt		39,871,057	54,861,457	53,831,781	53,822,029	53,812,200	53,802,292	53,792,306	53,782,242	53,772,098	53,761,873	53,751,568	53,741,182
Preferred Stock:													
5.00% Series	10/1/2019	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600
Preferred Dividend:													
5.0% Series		5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757
Unamortized Debt Expense:													
6.87% Series		20,853	20,436	20,019	19,602	19,185	18,768	18,351	17,934	17,517	17,100	16,683	16,265
5.39% Series			49,649	49,043	48,438	47,832	47,227	46,621	46,016	45,411	44,805	44,200	43,595
5.62% Series				62,030	61,599	61,168	60,737	60,307	59,876	59,445	59,014	58,584	58,154
9.25% Series		19,573	19,446	19,318	19,191	19,064	18,937	18,810	18,683	18,556	18,429	18,302	18,175
7.84% Series		44,602	44,413	44,223	44,033	43,843	43,653	43,464	43,274	43,084	42,894	42,704	42,515
6.50% Series		9,914	9,294	8,675	8,055	7,436	6,816	6,196	5,577	4,957	4,337	3,718	3,098
Total Unamtz. Debt Exp.		94,942	143,238	203,308	200,918	198,528	196,138	193,749	191,360	188,970	186,579	184,191	181,802

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

73. In a computer file, provide a schedule, for each month of the latest fiscal year, showing interest rates, dividend rates, the monthly amortization of discount, premium and issuance expense and the monthly unamortized balances of discount, premium and issuance expense for long-term debt and preferred stock identified in response to the item above. Specifically, be sure to provide in your response for each month the balances by issue for unamortized discount, premium, and issuance expense for all of the Parent's, Multi-State Utility's, or Affiliated Utility Service Company's long- and medium-term debt and preferred stock, if any.

Response:

The information requested for TAWC is provided on the attached schedule

AWW has recently filed the sixth amendment to it S-1 which is provided in the response to question 85. That document now includes a pricing range and the estimated shares to be offered in the pending IPO. AWW is in a quiet period whereby information not previously in the public domain is not permitted.

The AWW stand-alone capital structure for 2006 and 2007 has not been released in the public domain. Once the IPO is complete the Company intends to provide this data under the general protective order it will seek in this case.

Tennessee American Water
TRA DR 1 Item 72

2007		7-Jan	7-Feb	7-Mar	7-Apr	7-May	7-Jun	7-Jul	7-Aug	7-Sep	7-Oct	7-Nov	7-Dec
Long Term Debt													
	6.50%	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
	6.87%	6,000,000	6,000,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000	4,080,000
	9.25%	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
	7.84%	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000
	4.75%	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000	19,000,000
	5.39%		15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Cap Lease		950,713	940,162	929,610	918,975	908,004	896,469	884,843	873,125	861,315	849,411	837,413	825,320
Preferred Stock													
	5.0%	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600
Common Equity		41,394,843	41,279,650	41,313,515	41,499,835	41,443,111	42,146,656	42,556,766	42,923,036	42,975,493	43,784,826	43,334,958	42,703,917

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

72. In a computer file, provide the balance for the following for each month of the latest fiscal year:

a. Long- and Medium-term debt by issue and aggregated
b. Preferred stock by issue and aggregated
c. Common equity

Response:

See attached schedule. This schedule is also on the enclosed CD.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

71. Provide the computer file showing items below for the Parent, Multi-State Utility, or Affiliated Utility Service Company, for each of the last fifteen (15) fiscal years:

a. Earnings, annual dividends declared, annual dividends paid, book value of common equity, and price of common equity (each item should be shown per average actual common share outstanding, adjusted for stock spilits and stock dividends)
b. Rate of return to average common equity
c. Common stock earnings retention ratio
d. For common stock not issued to the public, but issued pursuant to a) tax reduction act stock ownership plans, b) employee stock option plans, and c) dividend reinvestment plans, provide net proceeds per common share beginning of the year. Provide the information separately for each of the three (3) types of plans and report each plan's information as annual aggregate or as an average and indicate whether you are providing an average or aggregate figure.
e. For those issues of common stock sold to the public and not falling under d. above, provide:

    1) Date of issue
    2) Number of shares issued and previously outstanding for each issue and in the aggregate
    3) Number of shares sold to the public

4) Gross proceeds per share from the public

5) Net proceeds per share from the public

6) Price per share to the public

Response:

See the schedule included on the enclosed CD labeled TRA DR 1 Item 71.

Tennessee American Water Company
TRA DR 1 Item 70

2005		2006		2007	
Date Paid	Amount of Dividend	Date Paid	Amount of Dividend	Date Paid	Amount of Dividend
March 17, 2005	$ 666,648	March 20, 2006	0	March 29, 2007	0
June 23, 2005	$ 498,809	June 19, 2006	0	June 28, 2007	0
September 19, 2005	$ 642,821	September 18, 2006	$ 550,169	September 28, 2007	$ 455,332
December 7, 2005	$ 611,840	December 4, 2006	$ 687,712	December 31, 2007	$ 962,796
	$ 2,420,117		$ 1,237,881		$ 1,418,128

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

70. Provide a schedule identifying the date and amount of each common stock dividend paid during the last three (3) fiscal years. Include any announced future dividend payments and adjust for any stock splits.

Response:

See attached schedule.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

69. Provide a schedule identifying the following for TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last two (2) fiscal years and adjust for any stock splits:

a. Primary earnings per share
b. Fully diluted earnings per share
c. Dividends per share
d. Book value per share
e. High market price for each year
f. Low market price for each year
g. Average market price for each year

Response:

		TAWC		American Water	
		2007	2006	2007	2006
a.	Primary eps (1)	N/A	N/A	N/A	N/A
b.	Fully diluted eps (1)	N/A	N/A	N/A	N/A
c.	Dividends per share(1)	N/A	N/A	N/A	N/A
d.	Book value per share (1)	N/A	N/A	N/A	N/A
e.	High market price (2)	N/A	N/A	N/A	N/A
f.	Low market price (2)	N/A	N/A	N/A	N/A
g.	Average market price (2)	N/A	N/A	N/A	N/A

Note (1) – American Water Works Company, Inc. is a wholly owned subsidiary of RWE. and has not been publicly traded since January 10, 2003. RWE is in the process of selling the common stock of American Water Works Company, Inc. through an IPO. Once the IPO is executed, market based information for AWW will again be available.

Note (2) – Tennessee-American Water Company is a wholly owned subsidiary of American Water Works Company, Inc., and as such is not publicly traded.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

68. Provide a calculation of the average composite interest cost for the long-term debt and short-term debt for the last two (2) years.

Response:

	2007	2006
Short Term Debt Expense	586,141	821,438
Average Short-Term Debt	9,343,656	15,865,852
Average cost rate	6.27%	5.18%
Long Term Debt Expense	3,150,763	2,457,110
Average Long-Term Debt	51,719,014	39,933,152
Average cost rate	6.09%	6.15%

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

67. Provide a copy of any information filed with other Regulatory Commissions (other than the Tennessee Regulatory Authority) describing the Company's debt position and equity position. Provide all date submitted in the last twelve (12) months and also on a going-forward basis.

Response:

Information regarding TAWC's debt and equity position has not been filed with any Commission other than the TRA.

Tennessee American Water Company
TRA DR 1 Item 66

Tennessee American Water Company	2007		2006		2005		2004		2003	
Short Term Debt	10,091,870	9.35%	18,667,007	18.41%	12,057,480	13.23%	4,562,028	5.24%	22,589,000	26.39%
Long Term Debt	53,741,182	49.80%	39,880,582	39.33%	39,985,954	43.87%	43,284,896	49.76%	24,368,000	28.47%
Preferred Stock	1,381,600	1.28%	1,381,100	1.36%	1,382,100	1.52%	1,399,600	1.61%	1,435,000	1.68%
Common Equity	42,703,917	39.57%	41,465,006	40.90%	37,718,504	41.38%	37,737,048	43.38%	37,206,000	43.47%
	107,918,569	100.00%	101,393,695	100.00%	91,144,038	100.00%	86,983,572	100.00%	85,598,000	100.00%

American Water Works Co., Inc (000 Omitted)	2007		2006		2005		2004		2003	
Short Term Debt		#DIV/0!		#DIV/0!	361,063	5.67%	360,269	6.94%	504,449	9.20%
Long Term Debt		#DIV/0!		#DIV/0!	1,642,840	25.82%	195,741	3.77%	230,764	4.21%
Preferred Stock	-	#DIV/0!		#DIV/0!	1,750,000	27.50%	1,750,000	33.69%	1,750,000	31.90%
Common Equity		#DIV/0!		#DIV/0!	2,609,458	41.01%	2,888,896	55.61%	3,000,808	54.70%
	-	#DIV/0!	-	#DIV/0!	6,363,361	100.00%	5,194,906	100.00%	5,486,021	100.00%

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

COST OF CAPITAL

Question:

66. Provide a calculation of TAWC's, its Parent, Multi-State Utility's, or Affiliated Utility Service Company's, debt, equity capital and the debt and equity ratios for the last five (5) years. Show long and short-term debt, preferred stock and common equity separately.

Response:

AWW has recently filed the sixth amendment to it S-1 which is provided in the response to question 85. That document now includes a pricing range and the estimated shares to be offered in the pending IPO. AWW is in a quiet period whereby information not previously in the public domain is not permitted.

The AWW stand-alone capital structure for 2006 and 2007 has not been released in the public domain. Once the IPO is complete the Company intends to provide this data under the general protective order it will seek in this case.

Please see the attached schedule for the information related to TAWC.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

MERCHANDISE & JOBBING AND OTHER NON-REGULATED OPERATIONS

Question:

65. Provide the percentage of non-regulated labor for the test period.

Response:

Not applicable.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

MERCHANDISE & JOBBING AND OTHER NON-REGULATED OPERATIONS

Question:

64. Provide a complete explanation and calculation of how costs (other than salaries and wages) as requested above were allocated to non-utility operations for the test period and for the period from the end of the test period through the attrition period.

Response:

There are no assets or liabilities related to non-regulated operations of TAWC. See response to question 62.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

MERCHANDISE & JOBBING AND OTHER NON-REGULATED OPERATIONS

Question:

63. Provide an Income Statement and identify assets devoted to and liabilities specifically arising from non-regulated operations of TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last (2) fiscal years. For each year, identify each class of revenue separately. The statements should include the following information for each year:

a. The direct expense incurred by TAWC for each operation.
b. The general office expense allocated to each operation by TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company.
c. All expenses charged to TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, from the non-regulated activities.
d. All revenues billed by TAWC's regulated operations to the non-regulated operations.

Response:

There are no assets or liabilities related to non-regulated operations of TAWC. See response to question 62.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

MERCHANDISE & JOBBING AND OTHER NON-REGULATED OPERATIONS

Question:

62. Explain the nature and extent of each of TAWC's or, where applicable, Multi-State Utility's non-regulated operations.

Response:

Tennessee American's merchandise and jobbing operations consist only of the installation of Fire Services and repairs of damaged mains, services or hydrants. A 15% profit is added to the total costs of the installation or repair. TAWC has no non-regulated operations.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

WORKING CAPITAL

Question:

61. Provide a list of all TAWC's checking accounts, identifying the nature and use for each. Provide a copy of all TAWC's bank statements for each month during the test period.

Response:

The bank statements are included on the enclosed CD labeled as "TRA DR 1 Item 61 bank statements". All are collection banks. Funds are swept daily to AWCC in order to fully utilize available cash to lower outstanding ST borrowings.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

WORKING CAPITAL

Question:

60. Provide a description of the policy of TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, with respect to maintaining minimum cash balances. Provide copies of supporting management directives or minutes from directors' meetings supporting such policies.

Response:

The Company utilizes American Water Capital Corp. (AWCC) to provide cash management services. The Company policy is to minimize cash to the lowest level possible. All cash collections are run through the lockbox account and are swept each day to the Company's account at AWCC. The cash is used to cover payments and any excess cash is used to pay down any outstanding short-term debt or in the absence of short-term debt any excess cash is invested on behalf of the Company. The Company is not aware of any written policy to this effect, however, this has been the long-standing practice of the all AWW subsidiaries.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

WORKING CAPITAL

Question:

59. Has TAWC updated the Lead-Lag Study since its last rate case? If so:

a. Provide a copy of the Lead-Lag Study workpapers.
b. Provide the percentage of the sample tested to the total test period dollar amount for each account in the Lead-Lag Study.
c. Provide a comparison of the Lead-Lag Study used in this case with the Study used in the previous case and explain and major changes.

Response:

No.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

58. Provide the investment, accumulated depreciation, and deferred FIT on all property that is owned by an affiliate of TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, where applicable, and leased or allocated to TAWC or Multi-State Utility. An operating division of a Multi-State Utility is not an affiliate.

Response:

None.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

57. Provide an explanation and calculation of the method used to allocate any amounts included in the preceding item to non-regulated operations and other jurisdictions.

Response:

TAWC did not conduct non-regulated business or do business in jurisdictions not regulated by the TRA, therefore did not allocate any amounts to non-regulated operations and other jurisdictions.

TENNESSEE AMERICAN WATER COMPANY
AVERAGE ACCOUNT BALANCES
TRA DR 56

Description	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Average
a.UPIS & Capital Leases	181,434,793	188,944,500	188,435,291	188,872,625	190,986,422	192,248,713	192,508,675	192,838,205	193,232,000	194,822,092	196,046,079	196,568,293	197,159,676	191,853,643
b.CWIP	3,469,458	1,580,421	2,353,071	2,219,487	1,578,516	930,414	1,878,222	2,730,672	2,774,842	1,900,910	1,703,243	2,394,708	2,829,032	2,180,231
c.Materials & Supplies/inventories	646,621	292,151	272,775	305,137	291,867	341,950	365,883	311,007	275,053	283,745	355,016	297,679	314,087	334,844
d.Deferred debits	14,739,647	14,646,047	14,601,551	14,516,777	14,646,946	14,513,846	14,420,984	15,154,262	15,084,238	15,025,661	14,830,612	14,690,194	14,833,766	14,761,887
e.Reserves														
f.Customer Deposits														
g.Interest on customer deposits														
h.Contributions In Aid - Const.	(7,312,160)	(8,260,830)	(8,238,889)	(8,239,059)	(8,234,959)	(8,236,196)	(8,260,380)	(8,285,789)	(8,322,093)	(8,327,799)	(8,334,192)	(8,336,954)	(8,258,501)	(8,205,215)
i.Accumulated deferred FIT	(21,390,040)	(21,775,877)	(21,838,555)	(21,663,670)	(21,666,574)	(21,652,957)	(21,616,679)	(21,641,766)	(21,643,342)	(21,483,334)	(21,201,367)	(20,804,789)	(20,734,148)	(21,470,240)
j.Accum. Deprec. & Amort.	(52,950,183)	(53,399,996)	(53,916,586)	(54,241,236)	(54,492,688)	(54,697,149)	(55,307,243)	(55,705,683)	(56,102,356)	(56,209,203)	(56,620,209)	(57,024,025)	(57,436,980)	(55,254,887)
k.Accounts Payable - CWIP	(91,629)	(268,625)	0	(16,625)	(25,024)	(28,900)	(10,575)	(3,658)	(58,947)	(5,311)	(128,608)	(8,003)	(91,629)	(56,733)
l.Accounts Payable - materials & supp	(18,040)	(38,256)	(66,200)	(42,800)	(72,819)	(37,813)	(44,500)	(41,302)	(54,837)	(51,015)	(80,838)	(52,586)	(18,040)	(47,619)
m.Customer Advances	(5,409,523)	(5,678,228)	(5,688,465)	(5,649,193)	(5,995,469)	(5,911,187)	(5,959,523)	(5,985,705)	(5,918,084)	(5,829,309)	(5,971,310)	(5,871,038)	(5,750,627)	(5,816,820)
n.Materials & supplies (see above)														
o.Accounts receivable other	516,949	561,669	295,666	359,742	335,132	235,321	244,798	59,986	54,108	73,018	551,223	563,782	571,695	340,238
p.Prepaids	332,436	224,933	472,722	297,548	507,866	413,159	213,300	232,003	172,846	637,352	525,965	555,782	445,686	387,046

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TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

56. Provide schedules showing the end of month balances for the first month prior to the beginning of the test period, monthly activity for each month and the resulting end of the month balances through the last month of the attrition period. Also provide the 13 end of month average balances for each month for the items listed below (i.e., the 13 end of month average balance for 12/07 is the average of the 12/06 – 12/07 ending balances).

a. Plant in Service
b. Construction Work in Progress
c. Inventories
d. Deferred debits
e. Reserves
f. Customer Deposits
g. Interest on Customer Deposits
h. Contributions in Aid on Construction
i. Accumulated Deferred FIT
j. Accumulated Depreciation
k. Accounts Payable applicable to CWIP
l. Accounts Payable applicable to Materials & Supplies
m. Customer Advances
n. Materials and Supplies
o. Accounts Receivable – Other
p. Prepaids

Response:

See attached schedule.

TENNESSEE AMERICAN WATER
Income Statement (USD 000s)
For the Period Ending 12/31/2006

Description	Actuals YTD	Plan YTD	Variance	% Variance	Comments	Actuals YTD Q3RF	Variance	% Variance	Comments
Water	30,092	30,188	(96)	0%		30,228	(135)	0%	overestimate for changes in the closing date
Sewer				#DIV/0!				#DIV/0!	
Growth	43	15	28	187%	Growth of 1,100 residential customers and SFR Walden's Ridge				
Other	1,269	1,140	149	13%	Processing WLPP/SLPP from Aug04 to Nov06 fees $73	1,140	149	13%	Processing WLPP/SLPP from Aug04 to Nov06 fees $73
Total Revenues	33,999	34,199	(200)	-1%		34,101	(102)	0%	
	2,575	2,856				2,733			
Operations & Maintenance Expense									
Production Expenses									
Purchased Water	53	50	(3)	-6%		52	(1)	-2%	
Fuel & Power	2,232	1,576	(656)	-42%	Variance due to higher that expected rate increases from the TVA.	2,116	(116)	-5%	Difference due to the estimate for the changes in the closing date
Chemicals	990	817	(173)	-21%	Increase in chemical contract price and change in acct procedure	964	(26)	-3%	Difference due to the estimate for the changes in the closing date
Waste Disposal	156	146	(10)	-7%		149	(7)	-5%	
Total Production Costs	3,431	2,589	(842)	-33%		3,281	(150)	-5%	
O&M Labor & Overhead									
Salary & Wages	4,257	4,063	(194)	-5%	Additional employees moved to TN from the Region	4,121	(136)	-3%	
Group Insurance	1,640	1,647	7	0%		1,597	(43)	-3%	
Retirement Expenses								#DIV/0!	
Pension: Expenses current period	1,080	1,396	316	23%		1,090	10	1%	
Pension: Other costs				#DIV/0!				#DIV/0!	
Discounting on pensions provisions				#DIV/0!				#DIV/0!	
Return on pension scheme assets				#DIV/0!				#DIV/0!	
Post Employment & Other	1,080	1,396	316	23%	Revised ERISA	1,080	10	1%	
Total O&M Labor Expense	6,977	7,106	129	2%		6,808	(169)	-2%	
Other O&M									
Management fees									
Personnel & other costs charged out	1,061	1,010	(51)	-5%	Management fees Region	1,110	49	4%	Management fees Region
Organisation & business advice expenses	2,805	2,893	88	3%	Management Fees Corporation	2,823	18	1%	Management Fees Corporation
Management fees	3,866	3,903	37	1%		3,933	67	2%	
Insurance, Other Than Group	502	516	14	3%	Increase in group insurance and DCP	549	47	9%	
General provision created bad debts	585	367	(218)	-59%	Uncollectibles $199	463	(122)	-26%	uncollectibles
Postage and communication	453	449	(4)	-1%		443	(10)	-2%	
Customer accounting	1,038	816	(222)	-27%		906	(132)	-15%	
Rents									
Rents & Leases	43	37	(6)	-16%		38	(5)	-13%	
Obligns lease renov & 3rd party property				#DIV/0!				#DIV/0!	
Rents	43	37	(6)	-16%		38	(5)	-13%	
General Office Expense	226	135	(91)	-67%	Outsource bill printing	224	(2)	-1%	
Contract Services									
Operational contract costs				#DIV/0!				#DIV/0!	
Other contractual charges	398	502	104	21%		421	23	5%	
Legal expenses (excluding litigation)	45	69	24	35%	Possible expenses for Right of Way at lookout mountain in Dec.	38	(7)	-18%	
Cost of litigation				#DIV/0!				#DIV/0!	
Audit fees	41	23	(18)	-78%		27	(14)	-52%	
Contract Services	484	594	110	19%		486	2	0%	
Miscellaneous & Other								#DIV/0!	
Other costs <E5M				#DIV/0!				#DIV/0!	
Third-party goods & services				#DIV/0!				#DIV/0!	
Plant operating costs				#DIV/0!				#DIV/0!	
Other costs <E5M				#DIV/0!				#DIV/0!	
Royalties payable				#DIV/0!				#DIV/0!	
Expenses for transport fleet				#DIV/0!				#DIV/0!	
Personnel & other costs charged in				#DIV/0!				#DIV/0!	
Restructuring: General costs		(121)	(121)	100%	Reforecast initiative savings			#DIV/0!	
Restructuring: Comp plan personnel costs				#DIV/0!				#DIV/0!	
Restructuring: Early retirement costs				#DIV/0!				#DIV/0!	
Restructuring: Other personnel costs				#DIV/0!				#DIV/0!	
Restructuring: Non-personnel costs	135		(135)	#DIV/0!	Business Services Project	90	(45)	-50%	Business Service Project
Other social expenses	66	65	(1)	-2%		55	(11)	-20%	
Technical advice expenses	17	12	(5)	-42%		13	(4)	-31%	
Research & development costs	15	12	(3)	-25%		14	(1)	-7%	
Electronic data processing costs				#DIV/0!				#DIV/0!	
Ext organisation & programme expenses				#DIV/0!				#DIV/0!	
Freight and transport	396	292	(104)	-36%	Increase in fuel costs and unexpected repairs to backhoe and trucks	399	3	1%	

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TENNESSEE AMERICAN WATER
Income Statement (USD 000s)
For the Period Ending 12/31/2006

Description	Actuals YTD	Plan YTD	Variance	% Variance	Comments	Actuals YTD Q3RF	Variance	% Variance	Comments
Advertising	27	55	28	51%	Timing of expense will increase in Dec. due to rate case	38	11	29%	
Gifts and donations	45	38	(7)	-18%		49	4	8%	
Travel expenses and allowances	36	49	13	27%		32	(4)	-13%	
Catering and entertainment	-	-	-	#DIV/0!			-	#DIV/0!	
Professional & trade association fees	26	37	11	30%		37	11	30%	
Commissions	25	28	3	11%		27	2	7%	
Licences	2	-	(2)	#DIV/0!		1	(1)	-100%	
Currency exchange losses	-	-	-	#DIV/0!			-	#DIV/0!	
Expenses from derivatives	-	-	-	#DIV/0!				#DIV/0!	
Expenses from disposal of subsidiaries	-	-	-	#DIV/0!			-	#DIV/0!	
Other goods & services not cost of sales	1,593	1,375	(218)	-16%	Bank fee budget included in account P12160 S163	1,441	(152)	-11%	
Alloc of provsn to environmental liabs	-	-	-	#DIV/0!		-	-	#DIV/0!	
Investment grants repaid & to be repaid	-	-	-	#DIV/0!			-	#DIV/0!	
Provns rel to several types of expense	-	-	-	#DIV/0!		-	-	#DIV/0!	
Sundry expenses >£5m	-	-	-	#DIV/0!			-	#DIV/0!	
Sundry expenses <£5m	165	12	(153)	-1275%	Setup tax penalties for late payment $62	47	(118)	-251%	
Non-operating : re-structuring	556	144	(412)	-286%	Business Change	537	(19)	-4%	
Miscellaneous & Other	3,104	1,998	(1,106)	-55%		2,780	(324)	-12%	
Total Other O&M	9,263	7,999	(1,264)	-16%		8,916	(347)	-4%	
Total Maintenance & Operations Expense	19,671	17,694	(1,977)	-11%		19,005	(666)	-4%	
Depreciation	4,859	4,581	(278)	-6%		4,771	(88)	-2%	
Amortization	-	-	-				-	#DIV/0!	
Amortisation: Intangible assets	(21)	108	129	119%		90	111	123%	
Special direct distribution costs	16	16	-	0%		16	-	0%	
Amortization	(5)	124	129	104%		106	111	105%	
General Taxes	3,676	3,436	(240)	-7%	Property tax increase adj made to monthly accruals	3,491	(185)	-5%	
Total Operating Expenses	28,201	25,835	(2,366)	-9%		27,373	(828)	-3%	
Operating Income	5,798	8,384	(2,586)	-31%		6,728	(930)	-14%	
Other Income & Deductions									
Non-Operating Rental Income	-	-	-	#DIV/0!		-	-	#DIV/0!	
Dividends	-	-	-	#DIV/0!			-	#DIV/0!	
Interest Income	5	-	5	#DIV/0!		-	(5)	#DIV/0!	
AFUDC	123	28	95	339%		70	(53)	-76%	
M&J	36	-	36	#DIV/0!		26	(10)	-38%	
Gain/(Loss) on Disposition	-	-	-	#DIV/0!			-	#DIV/0!	
Total Other Income & Deductions	164	28	136	486%		96	(68)	-71%	
Income Before Interest & Taxes (EBIT)	5,962	8,392	(2,430)	-29%		6,824	(862)	-13%	
Interest Charges									
Interest on Long Term Debt	3,241	3,034	(207)	-7%		3,250	9	0%	
Amortisation of discounts and premiums	11	16	5	31%		22	11	50%	
Interest - Short Term Bank Debt							-	#DIV/0!	
Interest loans borrowers notes	5	-	5	#DIV/0!		3	(2)	-67%	
Bank interest payable	-	-	-	#DIV/0!		-	-	#DIV/0!	
Interest - Short Term Bank Debt	5	-	5	#DIV/0!		3	(2)	-67%	
Other interest payable <£5m	123	-	123	#DIV/0!		73	(50)	-68%	
Total Interest Charges	3,380	3,050	330	11%		3,348	(32)	-1%	
Taxation	647	2,248	1,601	71%		1,597	950	59%	
Net Income	1,935	3,094	(1,159)	-37%		1,879	56	3%	
Net minority interest	(1)	69	70	101%		69	70	101%	
Net Income to Common Stock	1,936	3,025	(1,089)	-36%		1,810	126	7%	
Retained profit	1,936	3,025				1,810			
Difference	-	-				-			

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TENNESSEE AMERICAN WATER
Income Statement (USD 000s)
For the Period Ending

Description	Actuals YTD PY	Variance	% Variance	Comments
Water	28,458	1,634	6%	SFR Waldens Ridge $162
Sewer		-	#DIV/0!	Residential Growth $609
Growth		43		Commercial Growth $471
Other	1,051	238	23%	Industrial $455
Total Revenues	32,482	1,517	5%	Other $238
	2,973			
Operations & Maintenance Expense				
Production Expenses				
Purchased Water	51	2	4%	
Fuel & Power	1,589	643	40%	Variance due to higher that expected rate increases from the TVA.
Chemicals	835	155	19%	Increase in chemical contract price and change in acct procedure
Waste Disposal	161	(5)	-3%	
Total Production Costs	2,636	795	30%	
O&M Labor & Overhead				
Salary & Wages	3,765	492	13%	Salary increases,incentive pay
Group Insurance	1,544	(4)	0%	
Retirement Expenses		-	#DIV/0!	
Pension: Expenses current period	318	762	240%	Funding pension FAS87
Pension: Other costs	-	-	#DIV/0!	
Discounting on pensions provisions	-	-	#DIV/0!	
Return on pension scheme assets	-	-	#DIV/0!	
Post Employment & Other	318	762	240%	
Total O&M Labor Expense	5,727	1,250	22%	
Other O&M				
Management fees				
Personnel & other costs charged out	1,047	14	1%	Management fees Region
Organisation & business advice expenses	2,507	298	12%	Management Fees Corporation
Management fees	3,554	312	9%	
Insurance, Other Than Group	485	17	4%	Retro adjustments
General provision created bad debts	564	(79)	-12%	
Postage and communication	441	12	3%	
Customer accounting	1,105	(67)	-6%	
Rents		-		
Rents & Leases	40	3	8%	
Obligns lease renov & 3rd party property	-	-	#DIV/0!	
Rents	40	3	8%	
General Office Expense	175	51	29%	Outsource bill printing
Contract Services		-		
Operational contract costs		-	#DIV/0!	
Other contractual charges	565	(167)	-30%	Bank fees were being charged to the contract services account
Legal expenses (excluding litigation)	25	20	80%	
Cost of litigation	-	-	#DIV/0!	
Audit fees	32	9	28%	Increase in PWC fees
Contract Services	622	(136)	-22%	
Miscellaneous & Other		-	#DIV/0!	
Other costs <£5M	-	-	#DIV/0!	
Third-party goods & services	-	-	#DIV/0!	
Plant operating costs	-	-	#DIV/0!	
Other costs <£5M	-	-	#DIV/0!	
Royalties payable	-	-	#DIV/0!	
Expenses for transport fleet	-	-	#DIV/0!	
Personnel & other costs charged in	-	-	#DIV/0!	
Restructuring: General costs	-	-	#DIV/0!	
Restructuring: Comp plan personnel costs	-	-	#DIV/0!	
Restructuring: Early retirement costs	-	-	#DIV/0!	
Restructuring: Other personnel costs	-	-	#DIV/0!	
Restructuring: Non-personnel costs	-	135	#DIV/0!	
Other social expenses	53	13	25%	
Technical advice expenses	13	4	31%	Investigating Lone Oak director fees $7
Research & development costs	4	11	275%	Awwa foundation fees started 9/05
Electronic data processing costs	-	-	#DIV/0!	
Ext organisation & programme expenses	-	-	#DIV/0!	
Freight and transport	359	37	10%	Increase in fuel costs

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TENNESSEE AMERICAN WATER
Income Statement (USD 000s)
For the Period Ending

Description	Actuals YTD PY	Variance	% Variance	Comments
Advertising	22	5	23%	
Gifts and donations	37	8	22%	
Travel expenses and allowances	44	(8)	-18%	
Catering and entertainment	-	-	#DIV/0!	
Professional & trade association fees	30	(4)	-13%	
Commissions	19	6	32%	Increase in fees due to initiative to reduce receivables
Licences	7	(5)	-71%	
Currency exchange losses	-	-	#DIV/0!	
Expenses from derivatives		-	#DIV/0!	
Expenses from disposal of subsidiaries	-	-	#DIV/0!	
Other goods & services not cost of sales	1,538	55	4%	Increase due to paving and backfill-backlog of holes and paying vendor additional amount to meet city requirements to prevent fines
Alloc of provsn to environmental liabs			#DIV/0!	
Investment grants repaid & to be repaid		-	#DIV/0!	
Provns rel to several types of expense		-	#DIV/0!	
Sundry expenses >£5m			#DIV/0!	
Sundry expenses <£5m	84	81	95%	Tax penalty for late payment $82
Non-operating : re-structuring	1,050	(494)	-47%	Business change
Miscellaneous & Other	3,260	(156)	-5%	
Total Other O&M	9,241	22	0%	
Total Maintenance & Operations Expense	17,604	2,087	12%	
Depreciation	4,268	591	14%	
Amortization		-	#DIV/0!	
Amortisation: Intangible assets		(21)	#DIV/0!	
Special direct distribution costs	16	-	0%	
Amortization	16	(21)	-131%	
General Taxes	2,923	753	26%	
Total Operating Expenses	24,811	3,390	14%	
Operating Income	7,671	(1,873)	-24%	
Other Income & Deductions				
Non-Operating Rental Income		-	#DIV/0!	
Dividends		-	#DIV/0!	
Interest Income	-	5	#DIV/0!	
AFUDC	255	(132)	-52%	
M&J	13	23	177%	
Gain/(Loss) on Disposition		-	#DIV/0!	
Total Other Income & Deductions	268	(104)	-38%	
Income Before Interest & Taxes (EBIT)	7,939	(1,977)	-25%	
Interest Charges				
Interest on Long Term Debt	2,750	491	18%	
Amortisation of discounts and premiums	12	(1)	-8%	
Interest - Short Term Bank Debt		-	#DIV/0!	
Interest loans borrowers notes	5	-	0%	
Bank interest payable	-	-	#DIV/0!	
Interest - Short Term Bank Debt	5		0%	
Other interest payable <£5m	127	(4)	-3%	
Total Interest Charges	2,894	486	17%	
Taxation	2,706	(2,059)	-76%	
Net Income	2,339	(404)	-17%	
Net minority interest	69	(70)	-101%	
Net Income to Common Stock	2,270	(334)	-15%	
Retained profit	2,270			
Difference	-			

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American Water

Income Statement - Month To Date

Tennessee-American
Dec 2007
($ In Thousands)

Report ID: FRP.1.1
American Water Confidential

Close Status: Final
source system data with
prelim adjs and clms

		MTD Actuals	MTD Reforecast	Variance Favorable (Unfavorable)	% Variance	MTD Plan	Variance Favorable (Unfavorable)	% Variance	MTD Pr. Yr.	Variance Favorable (Unfavorable)	% Variance
OPERATING REVENUES											
Water Revenues	1	2,940	3,250	(310)	(9.54)%	3,283	(342)	(10.43)%	2,475	465	18.81%
Sewer Revenues	2	-	-	-		-	-		-	-	
Other Operating Revenues	3	109	115	(5)	(4.63)%	115	(5)	(4.63)%	101	9	8.82%
Management Revenues	4	-	-	-		-	-		-	-	
Operating Revenues		3,050	3,365	(315)	(9.37)%	3,397	(348)	(10.23)%	2,575	474	18.42%
OPERATIONS & MAINTENANCE EXPENSE											
PRODUCTION EXPENSES											
Purchased Water	5	(2)	4	6	140.31%	4	6	140.31%	3	5	157.37%
Fuel and Power	6	171	170	(1)	(0.70)%	152	(19)	(12.26)%	169	(2)	(1.19)%
Chemicals	7	62	93	31	33.68%	84	23	26.95%	45	(16)	(36.08)%
Waste Disposal	8	11	13	3	20.53%	12	1	10.57%	21	10	49.28%
Total production costs		241	280	39	13.92%	253	12	4.55%	238	(3)	(1.29)%
O&M LABOR & OVERHEAD											
Labor	9	406	385	(21)	(5.57)%	391	(15)	(3.84)%	248	(158)	(63.96)%
Pensions	10	40	63	23	36.58%	54	14	26.63%	91	51	56.23%
Group insurances	11	74	145	71	48.73%	125	51	40.70%	139	64	46.37%
Other benefits	12	26	35	9	24.63%	24	(2)	(10.61)%	36	10	28.32%
Total employee related		546	627	81	12.88%	594	48	8.08%	514	(33)	(6.33)%
Management fees	13	391	470	79	16.81%	365	(26)	(7.04)%	455	64	14.08%
Shared business services	14	-	-	-		-	-		-	-	
Contracted services	15	33	22	(11)	(48.60)%	22	(11)	(48.60)%	42	9	20.82%
Total contracted services		33	22	(11)	(48.60)%	22	(11)	(48.60)%	42	9	20.82%
Regulatory expense	16	23	39	16	40.85%	23	0	1.81%	11	(12)	(116.89)%
Insurance Other Than Group	17	56	44	(13)	(28.91)%	44	(13)	(28.91)%	93	36	39.27%
Customer Accounting	18	111	91	(20)	(22.33)%	101	(10)	(9.64)%	107	(4)	(3.73)%
Rents	19	0	1	0	4.12%	3	3	85.76%	8	8	94.08%
General office expense	20	22	22	0	(0.49)%	21	(1)	(6.26)%	39	16	42.54%
Miscellaneous	21	85	98	13	13.24%	94	9	9.46%	236	151	63.98%
Maintenance	22	154	74	(79)	(106.63)%	84	(69)	(82.15)%	128	(26)	(19.89)%
Total operations and maintenance expense		1,664	1,768	104	5.90%	1,606	(58)	(3.61)%	1,871	207	11.08%
Depreciation	23	332	405	73	18.00%	401	69	17.18%	356	24	6.80%
Amortization	24	11	10	(1)	(5.41)%	10	(1)	(5.41)%	10	(1)	(5.41)%
Depreciation and amortization		342	415	72	17.43%	411	68	16.63%	366	24	6.46%
General taxes	25	75	337	262	77.65%	292	216	74.18%	296	221	74.56%
Impairment charges	27	-	-	-		-	-		-	-	
Total operating expenses, net		2,082	2,520	438	17.40%	2,308	227	9.83%	2,533	452	17.83%
Operating Income		968	845	123	14.54%	1,089	(121)	(11.10)%	42	926	2,204.84%
OTHER INCOME & DEDUCTIONS											
Interest income	28	0	0	0		-	0		(5)	(5)	(100.00)%
Interest on long-term debt	29	270	270	0	0.09%	314	44	13.91%	200	(70)	(34.96)%
Interest on Short-Term Bank Debt	30	35	40	4	9.24%	6	(30)	(489.51)%	95	59	62.25%
Other Interest Expense	31	0	0	0		-	0		25	25	100.00%
Total interest expense		306	310	4	1.26%	320	14	4.33%	315	9	2.89%
AFUDC - Equity	32	3	4	(1)	(24.35)%	4	(1)	(24.35)%	12	(9)	(75.04)%
AFUDC Debt	33	2	2	(1)	(23.17)%	2	(1)	(23.17)%	6	(4)	(70.35)%
Amortization of Debt Expense	34	2	6	4	60.47%	6	4	60.47%	1	(1)	(76.67)%
Preferred dividends of subsidiaries (Consolidatio	35	-	(6)	(6)	(100.00)%	-	-		-	-	
Gain on sale of assets	26	-	-	-		-	-		0	0	
Non-Operating Rental Income	36	-	-	-		-	-		-	-	
Dividend Income - Common	37	-	-	-		-	-		-	-	
Dividend Income - Preferred	38	-	-	-		-	-		-	-	
Miscellaneous Income	39	(7)	0	(7)		-	(7)		(7)	0	(0.57)%
Total other income		(7)	0	(7)		-	(7)		(7)	0	(0.57)%
Miscellaneous Amortization	40	-	-	-		-	-		-	-	
Miscellaneous Other Deductions	41	13	8	(5)	(70.00)%	8	(5)	(70.00)%	6	(7)	(106.06)%
Total Other Deductions		13	8	(5)	(70.00)%	8	(5)	(70.00)%	6	(7)	(106.06)%
Other, net		20	8	12	161.27%	8	12	161.27%	13	7	105.49%
Total other income (deductions)		(323)	(323)	0	(0.01)%	(327)	4	1.20%	(311)	(12)	(3.78)%
Income (loss) before income taxes		645	522	123	23.54%	762	(117)	(15.36)%	(269)	914	339.29%
State Income Taxes	42	71	34	(37)	(106.79)%	49	(22)	(44.01)%	104	33	31.68%
Federal Income Taxes	43	245	189	(56)	(29.48)%	249	4	1.41%	143	(102)	(71.18)%
Tax Saving Acquisition Adjustment	44	-	-	-		-	-		-	-	
State income taxes (non-operating)	45	1	0	(1)	(216.93)%	0	(1)	(216.93)%	(1)	(1)	(204.79)%
Federal income taxes (non-operating)	46	(10)	(2)	7	323.74%	(2)	7	323.74%	(3)	7	255.56%
Provision (Benefit) for Income Taxes		307	221	(86)	(39.01)%	295	(12)	(4.03)%	244	(63)	(25.85)%
Net Income (loss)		338	301	37	12.18%	466	(129)	(27.63)%	(514)	851	165.71%
Preferred Dividend Declared	47	6	0	5		6	0	(0.04)%	6	0	3.09%
Net Income To Common Stock		332	301	31	10.27%	461	(129)	(27.97)%	(519)	851	163.69%
Common Dividend Declared		963	1,364	401	29.42%	1,363	400	29.36%	688	(275)	(40.00)%
Current Year Retained Earnings		(631)	(1,063)	432	40.65%	(902)	271	30.07%	(1,207)	576	47.72%

Report Filters - Currency: USD; Version: Final; Subsidiary: All Subsidiaries; Project: No Project; Water System: No Water System

Monday, January 21, 2008
4:52:18 PM

Operating Revenues:

Revenues unfavorable $348 compared to plan due to less than anticipated revenues in the following categories: residential $133, commercial $114, industrial $67, OPA $29 and SFR $2

Operating Expenses:
Production Expenses
$6 favorable purchased water variance due to $2 overpayment on Eastside invoice and overaccrual in November; $19 unfavorable fuel and power variance due to power rate increases and fuel adjustment clause; $23 favorable chemical variance due to carbon lease #72 for calendar year 2007 $12 less than budgeted and accrued

O&M Labor and Overhead
$15 unfavorable labor variance due to capitalization percentage less than budgeted; pensions and group insurance favorable $65 partially due to overhead adjustment

Management Fees
Management fees unfavorable $26 due to corporate fees $50 over budget and region fees $19 under budget

Contract Services
Contract services $11 unfavorable due to BB&Sims invoice for researching industrial machinery exemption

Insurance other $13 and customer accounting $10 unfavorable due to increase in general liability ins, uncollectibles over $6 and bank service fees $3 over
General tax favorable $216 due to entry booked to correct 07 property tax accrual based on new assessment received in December

Other Income & Deductions:

Interest on LTD $44 favorable partially offset with interest on STD $30 unfavorable

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Operating Revenues:

Unfavorable revenue variance of $315 due to revenues less than anticipated in the following categories: residential $120, commercial $110, industrial $13, OPA $25 and SFR $44

Operating Expenses:
Production Expenses

$6 favorable purchased water variance due to ($2) credit for overpayment of Eastside Utility invoice and overaccrual in November;
$31 favorable chemical variance due system delivery less than anticipated and chemical lease #72 for the calendar year 2007 $12 less than anticipated and accrued

O&M Labor & Overhead

$21 unfavorable labor variance due to labor capitalization less than anticipated; Favorable pension and group insurance due to capitalized overhead true up credit

Management fees $79 favorable due to corporate fees $41 and regional fees $35 less than reforecast

Contract services unfavorable $11 due to legal fees higher than anticipated due to research on industrial machinery exemption

$16 favorable regulatory expense due to monthly amortization less than anicipated due to write off of rate case expense of $308

$13 unfavorable insurance other due to increase in general liability

$20 unfavorable customer accounting due to uncollectibles $6 and bank fees 4 and forms $3 higher than anticipated

Miscellaneous favorable $13 due to $18 credit for reversal of 07 tax accrual

Maintenance $79 unfavorable due to net negative salvage $43, paving $6 and miscellaneous materials & supplies $17 higher than anticipated

Depreciation $73 favorable due to $43 net negative salvage hitting maintenance line

General tax $262 favorable due to correcting entry to 07 property tax accrual due to new assessment received from the State

Other Income & Deductions:

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		QTD Actuals	QTD Reforecast	Variance Favorable (Unfavorable)	% Variance	QTD Plan	Variance Favorable (Unfavorable)	% Variance	QTD Pr. Yr.	Variance Favorable (Unfavorable)	% Variance
OPERATING REVENUES											
Water Revenues	1	9,100	9,771	(668)	(6.83)%	9,734	(631)	(6.48)%	7,835	1,268	16.19%
Sewer Revenues	2	-	-	-		-	-		-	-	
Other Operating Revenues	3	353	344	9	2.66%	344	9	2.66%	400	(47)	(11.73)%
Management Revenues	4	-	-	-		-	-		-	-	
Operating Revenues		9,456	10,115	(659)	(6.51)%	10,078	(622)	(6.17)%	8,235	1,221	14.83%
OPERATIONS & MAINTENANCE EXPENSE											
PRODUCTION EXPENSES											
Purchased Water	5	19	12	(7)	(60.32)%	12	(7)	(53.80)%	15	(4)	(28.52)%
Fuel and Power	6	602	538	(64)	(11.87)%	480	(122)	(25.36)%	512	(89)	(17.40)%
Chemicals	7	224	281	57	20.36%	245	24	9.69%	222	(2)	(0.95)%
Waste Disposal	8	51	41	(11)	(26.05)%	44	(8)	(17.37)%	45	(6)	(14.13)%
Total production costs		895	871	(24)	(2.80)%	784	(112)	(14.28)%	793	(102)	(12.85)%
O&M LABOR & OVERHEAD											
Labor	9	1,220	1,198	(22)	(1.82)%	1,215	(5)	(0.37)%	1,015	(204)	(20.13)%
Pensions	10	151	189	38	20.15%	163	13	7.72%	276	125	45.43%
Group Insurances	11	321	435	114	26.27%	376	56	14.76%	410	89	21.70%
Other benefits	12	59	79	20	25.81%	64	5	8.42%	64	5	8.00%
Total employee related		1,750	1,901	151	7.94%	1,819	69	3.80%	1,765	15	0.85%
Management fees	13	1,195	1,361	166	12.17%	1,087	(108)	(9.96)%	1,201	6	0.48%
Shared business services	14	-	-	-		-	-		-	-	
Contracted services	15	89	67	(22)	(32.26)%	67	(22)	(32.26)%	84	(4)	(5.00)%
Total contracted services		89	67	(22)	(32.26)%	67	(22)	(32.26)%	84	(4)	(5.00)%
Regulatory expense	16	69	116	47	40.43%	70	1	1.12%	32	(37)	(118.43)%
Insurance Other Than Group	17	153	131	(22)	(16.62)%	131	(22)	(16.62)%	180	27	14.93%
Customer Accounting	18	292	273	(19)	(6.98)%	304	12	4.10%	428	136	31.87%
Rents	19	1	2	1	52.70%	10	9	92.68%	14	13	94.61%
General office expense	20	72	64	(7)	(11.37)%	61	(11)	(17.97)%	84	12	14.23%
Miscellaneous	21	332	303	(28)	(9.34)%	291	(41)	(13.96)%	521	189	36.30%
Maintenance	22	325	266	(59)	(22.30)%	296	(29)	(9.89)%	261	(64)	(24.70)%
Total operations and maintenance expense		5,171	5,354	183	3.41%	4,919	(253)	(5.13)%	5,361	190	3.54%
Depreciation	23	1,034	1,189	155	13.08%	1,177	143	12.19%	1,038	4	0.43%
Amortization	24	32	30	(2)	(5.41)%	30	(2)	(5.41)%	30	(2)	(5.41)%
Depreciation and amortization		1,066	1,220	154	12.61%	1,208	142	11.75%	1,069	3	0.26%
General taxes	25	780	1,010	230	22.80%	877	98	11.12%	922	142	15.43%
Impairment charges	27	-	-	-		-	-		-	-	
Total operating expenses, net		7,017	7,584	567	7.47%	7,004	(13)	(0.19)%	7,352	335	4.56%
Operating Income		2,439	2,531	(92)	(3.63)%	3,074	(635)	(20.65)%	883	1,557	176.33%
OTHER INCOME & DEDUCTIONS											
Interest Income	28	0	0	0		-	0		(5)	(5)	(100.00)%
Interest on long-term debt	29	811	810	(1)	(0.00)%	942	131	13.91%	610	(201)	(32.93)%
Interest on Short-Term Bank Debt	30	103	119	15	13.04%	15	(88)	(573.08)%	255	152	59.59%
Other Interest Expense	31	1	0	(1)		-	(1)		26	25	96.98%
Total interest expense		915	929	14	1.53%	957	(42)	(4.42)%	886	(28)	(3.19)%
AFUDC - Equity	32	10	24	(13)	(56.11)%	24	(13)	(56.11)%	42	(32)	(75.44)%
AFUDC Debt	33	6	13	(7)	(55.44)%	13	(7)	(55.44)%	19	(13)	(68.28)%
Amortization of Debt Expense	34	7	18	11	60.47%	18	11	60.47%	4	(3)	(76.63)%
Preferred dividends of subsidiaries (Consolidatio	35	52	(18)	(70)	(387.83)%	-	(52)		-	(52)	
Gain on sale of assets	26	-	-	-		-	-		0	0	
Non-Operating Rental Income	36	-	-	-		-	-		-	-	
Dividend Income - Common	37	-	-	-		-	-		-	-	
Dividend Income - Preferred	38	-	-	-		-	-		-	-	
Miscellaneous Income	39	1	0	1		-	1		(9)	10	115.64%
Total other income		1	0	1		-	1		(9)	10	115.64%
Miscellaneous Amortization	40	-	-	-		-	-		-	-	
Miscellaneous Other Deductions	41	26	36	10	27.04%	10	(17)	(176.47)%	13	(13)	(94.92)%
Total Other Deductions		26	36	10	27.04%	10	(17)	(176.47)%	13	(13)	(94.92)%
Other, net		25	36	(11)	(30.97)%	10	15	161.59%	23	2	210.56%
Total other income (deductions)		(879)	(964)	85	8.86%	(948)	69	7.29%	(852)	(27)	(3.13)%
Income (loss) before income taxes		1,561	1,567	(6)	(0.41)%	2,126	(566)	(26.60)%	31	1,530	4,942.79%
State Income Taxes	42	134	102	(32)	(31.33)%	138	4	2.86%	88	(46)	(51.86)%
Federal Income Taxes	43	542	555	13	2.30%	696	154	22.09%	(39)	(581)	(1,501.37)%
Tax Saving Acquisition Adjustment	44	-	-	-		-	-		-	-	
State income taxes (non-operating)	45	1	(1)	(1)	(100.67)%	(1)	(1)	(100.67)%	(1)	(1)	(158.01)%
Federal income taxes (non-operating)	46	(10)	(3)	7	236.88%	(3)	7	236.88%	(5)	5	101.52%
Provision (Benefit) for income Taxes		667	654	(13)	(2.06)%	831	163	19.68%	44	(623)	(1,417.73)%
Net income (loss)		893	913	(20)	(2.17)%	1,296	(402)	(31.04)%	(13)	907	6,962.64%
Preferred Dividend Declared	47	69	0	69		17	52	299.84%	17	52	303.94%
Net Income To Common Stock		824	913	(89)	(9.74)%	1,278	(454)	(35.51)%	(30)	855	2,837.00%
Common Dividend Declared		963	1,364	401	29.42%	1,363	400	29.36%	688	(275)	(40.00)%
Current Year Retained Earnings		(138)	(451)	312	69.30%	(85)	(54)	(63.40)%	(718)	579	80.72%

Operating Revenues:

$658 unfavorable revenue variance due to residential sales $348, commercial $175, SFR $70, OPA $16

Operating Expenses:

Production Expenses
Unfavorable fuel and power expense $64 due to increase in power rates; favorable $57 chemical variance due to system delivery less than anticipated and credit for overaccrual of carbon lease #72

O&M Labor and Overhead
$114 favorable group insurance variance due to reforecast for group insurance overstated and correction for capitalized overheads

Corporate management fees favorable $82, region $70 and $14 SOX and other divestures

Contract services unfavorable $22 due to PWC fees and legal fees

Regulatory expense favorable $47 due to monthly amortization less than anticipated due to write off of $308 from 06 case

Maintenance unfavorable $58 due to net negative rebuns $36 and miscellaneous variances 22

General tax favorable $230 due to correcting entry booked in Dec 07 for overaccrual of 07 property taxes

Other Income & Deductions:

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American Water

Income Statement - Year To Date
Tennessee-American
Dec YTD 2007
($ In Thousands)

Report ID: FRP.1.3
American Water Confidential

Close Status: Final
source system data with
prelim adjs and elims

		YTD Actuals	YTD Reforecast	Variance Favorable (Unfavorable)	% Variance	YTD Plan	Variance Favorable (Unfavorable)	% Variance	YTD Pr. Yr.	Variance Favorable (Unfavorable)	% Variance
OPERATING REVENUES											
Water Revenues	1	36,207	36,557	(350)	(0.96)%	35,878	329	0.92%	32,610	3,597	11.03%
Sewer Revenues	2	-	-	-		-	-		-	-	
Other Operating Revenues	3	1,377	1,358	18	1.33%	1,377	(1)	(0.04)%	1,389	(13)	(0.92)%
Management Revenues	4	-	-	-		-	-		-	-	
Operating Revenues		37,583	37,916	(332)	(0.88)%	37,255	328	0.88%	33,999	3,584	10.54%
OPERATIONS & MAINTENANCE EXPENSE											
PRODUCTION EXPENSES											
Purchased Water	5	53	49	(5)	(9.56)%	51	(2)	(4.51)%	53	0	(0.44)%
Fuel and Power	6	2,277	2,171	(106)	(4.89)%	1,936	(340)	(17.56)%	2,232	(45)	(2.01)%
Chemicals	7	1,092	1,154	62	5.38%	1,003	(89)	(8.83)%	990	(102)	(10.30)%
Waste Disposal	8	151	208	56	27.18%	174	23	13.16%	156	5	3.24%
Total production costs		3,573	3,581	8	0.22%	3,165	(408)	(12.91)%	3,431	(142)	(4.14)%
O&M LABOR & OVERHEAD											
Labor	9	4,707	4,675	(32)	(0.69)%	4,696	(11)	(0.24)%	4,121	(586)	(14.22)%
Pensions	10	707	745	38	5.08%	653	(54)	(8.35)%	1,080	373	34.53%
Group Insurances	11	1,577	1,690	114	6.72%	1,505	(71)	(4.74)%	1,539	(38)	(2.46)%
Other benefits	12	198	232	34	14.71%	231	33	14.28%	167	(31)	(18.65)%
Total employee related		7,189	7,342	153	2.09%	7,085	(104)	(1.47)%	6,907	(282)	(4.08)%
Management fees	13	4,728	4,895	167	3.41%	4,483	(245)	(5.46)%	4,313	(415)	(9.63)%
Shared business services	14	-	-	-		-	-		-	-	
Contracted services	15	334	311	(23)	(7.34)%	285	(49)	(17.22)%	271	(63)	(23.24)%
Total contracted services		334	311	(23)	(7.34)%	285	(49)	(17.22)%	271	(63)	(23.24)%
Regulatory expense	16	520	326	(194)	(59.63)%	241	(279)	(115.53)%	218	(302)	(138.31)%
Insurance Other Than Group	17	528	500	(29)	(5.74)%	524	(4)	(0.84)%	502	(27)	(5.29)%
Customer Accounting	18	1,126	1,123	(3)	(0.27)%	1,217	92	7.52%	1,305	179	13.71%
Rents	19	22	22	0	(0.48)%	42	20	46.58%	43	21	48.48%
General office expense	20	229	221	(8)	(3.48)%	243	15	6.05%	325	96	29.57%
Miscellaneous	21	1,276	1,290	14	1.10%	1,296	20	1.53%	1,472	196	13.32%
Maintenance	22	1,237	1,176	(61)	(5.21)%	1,282	45	3.51%	1,153	(84)	(7.31)%
Total operations and maintenance expense		20,762	20,787	24	0.12%	19,863	(899)	(4.53)%	19,939	(823)	(4.13)%
Depreciation	23	4,396	4,553	157	3.45%	4,592	196	4.27%	4,332	(64)	(1.47)%
Amortization	24	128	122	(7)	(5.41)%	122	(7)	(5.41)%	122	(7)	(5.41)%
Depreciation and amortization		4,524	4,675	150	3.22%	4,714	190	4.02%	4,454	(70)	(1.58)%
General taxes	25	3,912	3,958	45	1.15%	3,521	(391)	(11.11)%	3,676	(237)	(6.44)%
Impairment charges	27	-	-	-		-	-		-	-	
Total operating expenses, net		29,199	29,419	220	0.75%	28,098	(1,101)	(3.92)%	28,069	(1,130)	(4.03)%
Operating Income		8,384	8,497	(112)	(1.32)%	9,157	(772)	(8.43)%	5,930	2,454	41.38%
OTHER INCOME & DEDUCTIONS											
Interest Income	28	(69)	(69)	0	0.00%	-	69		(5)	64	1,301.68%
Interest on long-term debt	29	3,151	3,150	(1)	(0.04)%	3,658	507	13.87%	2,457	(694)	(28.23)%
Interest on Short-Term Bank Debt	30	586	602	16	2.68%	103	(483)	(467.79)%	821	235	28.64%
Other Interest Expense	31	1	0	(1)		-	(1)		26	25	96.98%
Total interest expense		3,668	3,683	14	0.39%	3,761	93	2.47%	3,300	(369)	(11.17)%
AFUDC - Equity	32	64	84	(20)	(23.56)%	50	15	29.96%	86	(22)	(25.26)%
AFUDC Debt	33	33	44	(11)	(25.07)%	28	5	18.60%	37	4	11.41%
Amortization of Debt Expense	34	26	40	14	35.24%	69	43	62.13%	16	(10)	(61.22)%
Preferred dividends of subsidiaries (Consolidate	35	-	(70)	(70)	(100.00)%	-	-		-	-	
Gain on sale of assets	26	-	-	-		-	-		2	(2)	(100.00)%
Non-Operating Rental Income	36	-	-	-		-	-		-	-	
Dividend Income - Common	37	-	-	-		-	-		-	-	
Dividend Income - Preferred	38	-	-	-		-	-		-	-	
Miscellaneous Income	39	5	5	0	7.72%	-	5		(3)	8	292.21%
Total other income		5	5	0	7.72%	-	5		(1)	6	940.53%
Miscellaneous Amortization	40	-	-	-		-	-		-	-	
Miscellaneous Other Deductions	41	68	67	(2)	(2.34)%	74	6	7.51%	46	(22)	(48.00)%
Total Other Deductions		68	67	(2)	(2.34)%	74	6	7.51%	46	(22)	(48.00)%
Other, net		63	62	1	1.94%	74	(11)	(14.25)%	47	17	988.53%
Total other income (deductions)		(3,661)	(3,727)	66	1.78%	(3,827)	167	4.35%	(3,240)	(421)	(13.00)%
Income (loss) before income taxes		4,724	4,769	(46)	(0.96)%	5,329	(606)	(11.37)%	2,691	2,033	75.54%
State Income Taxes	42	362	321	(41)	(12.65)%	352	(10)	(2.75)%	153	(209)	(136.87)%
Federal Income Taxes	43	1,757	1,746	(11)	(0.64)%	1,773	16	0.90%	828	(929)	(112.24)%
Tax Saving Acquisition Adjustment		-	-	-		-	-		-	-	
State income taxes (non-operating)	46	1	0	0	(89.53)%	(5)	(5)	(111.27)%	(3)	(3)	(119.27)%
Federal income taxes (non-operating)	47	4	6	2	39.83%	(23)	(27)	(115.20)%	(15)	(18)	(124.29)%
Provision (Benefit) for Income Taxes		2,123	2,073	(50)	(2.39)%	2,097	(26)	(1.23)%	963	(1,160)	(120.40)%
Net Income (loss)		2,600	2,696	(95)	(3.54)%	3,232	(632)	(19.54)%	1,728	873	50.52%
Preferred Dividend Declared	48	69	0	69		69	0	(0.04)%	69	0	0.22%
Net Income To Common Stock		2,531	2,696	(164)	(6.10)%	3,163	(632)	(19.97)%	1,659	873	52.62%
Common Dividend Declared		1,375	1,777	402	22.61%	2,374	999	42.06%	1,238	(138)	(11.11)%
Current Year Retained Earnings		1,156	919	237	25.83%	789	367	46.53%	421	735	174.72%

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Operating Revenues:

$329 unfavorable revenue variance due to rates ($1.2), demand $1.4 and customers $131

Operating Expenses:

$340 unfavorable fuel and power and $89 unfavorable chemical variance due to increase in system delivery, increased power rates and increase in chemical prices; waste disposal $23 favorable variance due to invoice from City of Chattanooga less than anticipated

$245 unfavorable management fee variance due to increase in corporate fees $287 partially offset with business change $71 less than budget

$49 unfavorable contract services due to PWC audit fees amortization $37 and legal fees $26 over budget

$279 unfavorable regulatory fee due to write off of $308 for 06 rate case; customer accounting $92 favorable due to uncollectibles under $67 and bank service fees under $18; $20 favorable rent variance due to Tri-County lease expired mid-year but budgeted for entire year

$391 unfavorable general tax variance due to TRA fee not budgeted $65, property tax $151 over due to new assessment and $90 for true up of 06 taxes, FICA underbudgeted $75 and gross receipts underbudgeted $120

Other Income & Deductions:

Interest on LTD favorable $507 partially offset with STD unfavorable $483

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Operating Revenues:

Unfavorable revenue variance of $350 due to revenues less than anticipated in the following categories: residential $120, commercial $110, Industrial $13, OPA $25 and SFR $44

Operating Expenses:

Production Expenses
$5 unfavorable purchased water variance due to water purchased from Eastside to supply US Express; $106 unfavorable fuel and power variance due to power rates and fuel clause adjustment; $62 favorable chemical variance due to lease #72 $12 less than anticipated and system delivery less than anticipated; $56 favorable waste disposal variance due to invoice from City of Chattanooga less than anticipated

O&M Labor and Overheads
$32 unfavorable labor variance due to capitalization % less than anticipated; pensions and group insurance favorable due to overhead credits booked in December

Contracted services unfavorable $23 due to PWC amortization higher than anticipated and legal fees for industrial machinery exemption research

$194 unfavorable regulatory variance due to write off of $308 of 07 rate case expense

Maintenance unfavorable $61 due to net negative salvage $43 and service $7

$45 favorable general tax variance due to $15 adjustment for 07 overaccrual for franchise tax and property tax accrual adjusted in Dec 07

Other Income & Deductions:

TN-TRA-01-Q055f-ATTACHMENT
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American Water

Report ID: FRP.3.0
American Water Confidential

Close Status: Final
source system data with
prelim adjs and elims

Balance Sheet
Tennessee-American
Dec YTD 2007
($ In Thousands)

		Actuals	Reforecast	Increase (Decrease)	% Variance	Plan	Increase (Decrease)	% Variance	Prior Yr. Dec	Increase (Decrease)	% Variance
Assets											
Utility Plant	1	198,736	201,333	(2,597)	(1.3)%	202,177	(3,441)	(1.7)%	188,944	9,792	5.2%
Construction Work in Progress	2	1,784	2,247	(463)	(20.6)%	-	1,784		1,596	188	11.8%
Accumulated Depreciation	3	(56,768)	(57,910)	1,142	2.0%	(61,038)	4,270	7.0%	(53,400)	(3,368)	(6.3)%
Utility Plant Acquisition Adjustments	4	-	(35)	35	100.0%	(217)	217	100.0%	123	(123)	(100.0)%
Other Utility Plant Adjustments	5	-	-	-		-	-		-	-	
Total Utility Plant		143,752	145,635	(1,883)	(1.3)%	140,922	2,830	2.0%	137,263	6,489	4.7%
Total Non-Utility Plant, Net	6	-	-	-		-	-		-	-	
Total property, plant and equipment		143,752	145,635	(1,883)	(1.3)%	140,922	2,830	2.0%	137,263	6,489	4.7%
Cash and Cash Equivalents	7	177	(83)	260	313.9%	1,451	(1,274)	(87.8)%	121	56	45.7%
Restricted funds	8	-	-	-		-	-		-	-	
Utility customer accounts receivable	9	2,666	3,006	(340)	(11.3)%	5,853	(3,187)	(54.4)%	2,483	184	7.4%
Allowance for uncollectible accounts	10	(277)	(299)	22	7.4%	(309)	32	10.4%	(380)	103	27.0%
Accrued utility revenues	11	1,866	1,827	39	2.1%	-	1,866		1,682	184	10.9%
Other receivables, net	12	61	66	(5)	(7.2)%	-	61		79	(18)	(22.4)%
Taxes receivable, including federal income	13	-	-	-		-	-		477	(477)	(100.0)%
Materials and supplies	14	305	284	21	7.4%	298	7	2.2%	292	13	4.3%
Receivable from affiliated companies	15	9	7	2	29.9%	313	(304)	(97.1)%	5	4	73.7%
Other Current Assets	16	340	637	(297)	(46.6)%	232	108	46.8%	225	116	51.4%
Current Assets		5,147	5,445	(298)	(5.5)%	7,836	(2,691)	(34.3)%	4,985	162	3.3%
Regulatory assest - income tax recovery	17	9,950	9,433	517	5.5%	12,722	(2,772)	(21.8)%	9,878	72	0.7%
Debt and preferred stock expense	18	182	183	(2)	(0.9)%	44	138	313.4%	101	81	80.6%
Deferred pension expense	19	2,759	2,758	1	0.0%	-	2,759		2,971	(213)	(7.2)%
Deferred postretirement benefit expense	20	-	-	-		-	-		-	-	
Deferred security costs	21	-	-	-		-	-		-	-	
Deferred business services project expens	22	753	754	(1)	(0.1)%	-	753		888	(135)	(15.2)%
Deferred integration costs	23	-	-	-		-	-		-	-	
Deferred tank painting costs	24	-	-	-		-	-		-	-	
Deferred rate case	25	988	3,749	(2,761)	(73.6)%	-	988		245	744	304.2%
Asset premium recoverable thru rates	26	-	-	-		-	-		-	-	
Environmental remediation recoverable thr	27	-	-	-		-	-		-	-	
Other Regulatory Assets	28	161	90	71	78.9%	-	161		51	110	213.7%
Regulatory assets		14,793	16,968	(2,175)	(12.8)%	12,766	2,027	15.9%	14,134	659	4.7%
Other investments	29	-	-	-		-	-		-	-	
Long term receivable from affiliate	30	-	-	-		-	-		-	-	
Funds restricted for construction	31	-	-	-		-	-		-	-	
Goodwill	32	75	123	(48)	(39.2)%	-	75		-	75	
Intangible assets	33	-	-	-		-	-		-	-	
Other Long Term Assets	34	275	151	124	81.8%	-	275		14	261	1,808.7%
Total Regulatory & Other LT Assets		15,143	17,242	(2,099)	(12.2)%	12,766	2,377	18.6%	14,149	995	7.0%
Total Assets		164,043	168,322	(4,279)	(2.5)%	161,526	2,517	1.6%	156,397	7,646	4.9%
Capital & Liabilities											
Common Stock	35	13,754	13,754	0	0.0%	17,251	(3,497)	(20.3)%	13,754	0	0.0%
Paid in Capital	36	8,289	8,289	0	0.0%	4,788	3,501	73.1%	8,289	0	0.0%
Retained Earnings	37	20,661	19,891	770	3.9%	20,646	15	0.1%	19,466	1,194	6.1%
Accumulated other comprehensive income	38	-	-	-		-	-		-	-	
Unearned compensation	39	-	-	-		-	-		-	-	
Treasury stock	40	-	-	-		-	-		-	-	
Common stockholder's equity		42,704	41,934	770	1.8%	42,685	19	0.0%	41,509	1,194	2.9%
Preferred Stock without mandatory redemp	41	1,382	1,382	0	0.0%	1,451	(69)	(4.8)%	1,381	1	0.0%
Long term debt	42	46,085	46,085	0	0.0%	59,115	(13,030)	(22.0)%	38,741	7,344	19.0%
Redeemable preferred stock at redemption	43	-	-	-		-	-		-	-	
Total Capitalization		90,171	89,401	770	0.9%	103,251	(13,080)	(12.7)%	81,632	8,539	10.5%
Short Term Debt	44	10,921	9,849	1,072	10.9%	2,165	8,756	404.4%	19,677	(8,756)	(44.5)%
Current Portion of Long-term Debt	45	7,656	7,649	7	0.1%	0	7,656		1,139	6,516	571.9%
Current portion of redeemable stock at red	46	-	-	-		-	-		-	-	
Accounts Payable	47	1,477	4,726	(3,248)	(68.7)%	1,755	(278)	(15.8)%	2,918	(1,440)	(49.4)%
Taxes Accrued	48	6,317	4,363	1,954	44.8%	3,822	2,495	65.3%	3,778	2,539	67.2%
Interest Accrued	49	561	2,190	(1,629)	(74.4)%	0	561		289	272	94.3%
Total Other Current Liabilities	50	785	3,032	(2,247)	(74.1)%	6,830	(6,045)	(88.5)%	1,223	(438)	(35.8)%
Total Current Liabilities		27,718	31,809	(4,091)	(12.9)%	14,572	13,146	90.2%	29,024	(1,307)	(4.5)%
Customer Advances for Construction	51	5,963	6,167	(204)	(3.3)%	14,230	(8,267)	(58.1)%	5,678	285	5.0%
Deferred Income Taxes	52	24,161	25,228	(1,066)	(4.2)%	26,301	(2,140)	(8.1)%	25,451	(1,290)	(5.1)%
Deferred Investment tax credits	53	1,116	1,142	(25)	(2.2)%	-	1,116		1,193	(76)	(6.4)%
Regulatory liability-cost of removal	54	2,222	2,131	91	4.3%	-	2,222		1,908	314	16.4%
Accrued pension expense	55	2,139	2,148	(9)	(0.4)%	2,521	(382)	(15.2)%	2,352	(213)	(9.0)%
Accrued postretirement benefit expense	56	427	241	186	77.3%	342	85	24.9%	381	46	12.2%
Other Deferred Credits	57	1,874	1,394	479	34.4%	309	1,565	506.4%	518	1,356	261.7%
Regulatory & Other Long Term Liabilities		37,902	38,451	(549)	(1.4)%	43,703	(5,801)	(13.3)%	37,480	422	1.1%
Contributions in aid of construction	58	8,252	8,662	(410)	(4.7)%	-	8,252		8,261	(9)	(0.1)%
Total capital and liabilities		164,043	168,322	(4,279)	(2.5)%	161,526	2,517	1.6%	156,397	7,646	4.9%

Report Filters - Currency: USD, Version: Final, Subsidiary: All Subsidiaries, Project: All Project, Water System: All Water System

Monday, January 21, 2008
4:52:30 PM

Balance Sheet
Tennessee-American
Dec 2007
($ In Thousands)

Variance Explanation
Actual Vs. Prior Year

Assets:

CWIP variance of $456 due to numerous ongoing water main projects in 2007

Utility acquisition adjustment variance of $123 due to Suck Creek acquisition in 2006. Reclassed to Goodwill in 2007.

$56 favorable cash balance due to balances in Deutsche bank account (timing)

$103 decrease in allowance for uncollectible accounts

Increase in accrued utility revenues based on system delivery, sales and rates

Taxes receivable $477 cleared in 2007

Other current assets increased $116 due to taxes paid $86 and prepaid other $28

Decrease in deferred business services project due to write off of regulatory assets

Deferred rate case increase $744 due to 06 rate case expenses paid in 07

Other Reg Assets increase $110 due to managment study accrual
Other long term assets increase $260 due to increase in RWIP in December

Capital & Liabilities:

LTD increase $7.3 and STD decrease $8.7 due to refinancing in March 07

Accounts payable decrease $1.4 due to accrual for task orders booked in 06 $951...not booked in 07 and project expense accrual booked in 07 $320 less than 06 accrual

Taxes accrued increase $2.5 due to accrued FIT $2.0, reclass sales tax $352; interest accrued increase $272 due to refinancing of LTD; other current liablities decreased $438 due to reclass of sales tax $352

Regulatory liablity increase due to Net Negative Salvage; other deferred credit increase $1.066 due to early extinguishment of debt and monthly amortization of gain

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Mike Miller/John Watson

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

55. Describe TAWC's budgeting process including, but not limited to the following:

a. How far in advance are operating and construction budgets prepared? On what basis is the total operation and construction budget determined? Explain the "approval process" in budget development.
b. How many views or updates of the same budget year are made before a final view is adopted.
c. Are budgets prepared on a monthly, quarterly, or annual basis?
d. Which individual or department has overall responsibility for budgets/reconciliations?
e. Once a final budget has been adopted, are budget to actual (reconciliation) comparisons routinely made? How frequently are reconciliations prepared and by whom?
f. For the last two (2) completed fiscal years, provide copies of all budgets, budget to actual and indicate reasons of the variances.
g. Provide TAWC budgets and all supporting workpapers for the current fiscal year and next fiscal year.

Response:

a. The current 2008/2009 budget was prepared beginning in April 2007 with the Board of Directors approving the budget on January 16, 2008. The budget goes through numerous internal reviews. The budgets are prepared by detailed expense or capital item.

b. This may vary based on the results and changes that occur during the process, but at least two reviews are conducted with management locally and at the Region to be presented to the Board.

c. Budgets are prepared on a monthly basis.

d. The Finance/Rates Department under the Director of Finance are responsible for the final product with significant input from each state's president, and the operations and engineering departments.

e. The Company prepares monthly budget to actual reports that are reviewed by the Region office and the local management. A reforecast of the year is done quarterly to reflect actual year-to-date information and updated forecasts for the remainder of the year. This process is detailed and forms the basis for management and control of the Company's finances and operations.

f. See attached.

g. Please see the response to question 18.

Tennessee American Water
DR 1 Question 54
Removal and Salvage by Account 2004-2007

Account	Account Description	Removal Year 2004	Salvage Year 2004	Removal Year 2005	Salvage Year 2005	Removal Year 2006	Salvage Year 2006	Removal Year 2007	Salvage Year 2007
303	Land			$ (59,100.00)		$ 59,100.00			
304	Structures-Tanks			$ 298,395.00					
331	Mains	$ 135,799.00		$ 69,382.00		$ 132,415.00		$ 27,461.00	
333	Services	$ 419.00		$ -		$ -			
334	Meter and Meter Installs	$ 20,517.00		$ 37,760.00		$ 122,984.00	$ (29,888.00)	$ 87,913.00	$ (35,623.00)
335	Hydrants	$ 66,000.00		$ 5,723.00		$ 17,002.00		$ 693.00	
340	Office Furniture		$ (1,025.00)		$ (900.00)				
341	Transportation Equipment				$ (1,725.00)				$ (16,684.00)
346	Communication Equipment						$ (1,318.00)		
304	Structures-Admin and General						$ (1,920.00)		
Total		$ 222,735.00	$ (1,025.00)	$ 352,160.00	$ (2,625.00)	$ 331,501.00	$ (33,126.00)	$ 116,067.00	$ (52,307.00)

Net	2004	$ 221,710.00	Detail agrees
	2005	$ 349,535.00	Detail agrees
	2006	$ 298,375.00	Detail agrees
	2007	$ 63,760.00	Detail agrees

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Page 1 of 1

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

54. Identify by account the salvage and cost of removal for retirements provided in response to the first rate base question above for the last (4) fiscal years to include the test period.

Response:

See attached schedule.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

53. Identify all special projects from the end of the test period through the attrition period, using the criteria defined in the first rate base question above, by work order number and include the estimated cost. Provide a signed authorization for each special project and identify the planned starting and completion dates.

Response:

Due the extensive amount of information required to complete this response the Company is requesting an additional two weeks to complete the response. If the information is completed prior the two week extension, the Company will provide the response earlier. Please see the response to question 51 –a.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

52. Break down budgeted plant additions between normal and special projects, using the criteria defined above, for the months between the end of the last fiscal year and the end of the attrition period. Provide sufficient detail of each individual project as to the date of inception and completion, and the proposed methods of financing. Identify those budgeted plant additions that are in process or have already been completed. Basic assumptions underlying budgets should also be submitted including the assumptions for sales volumes.

Response:

Due the extensive amount of information required to complete this response the Company is requesting an additional two weeks to complete the response. If the information is completed prior the two week extension, the Company will provide the response earlier. Please see the response to question 51 –a.

TENNESSEE AMERICAN WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION
TRA DR 1 Item 51C

	JANUARY 2005	FEBRUARY 2005	MARCH 2005	APRIL 2005	MAY 2005	JUNE 2005	JULY 2005	AUGUST 2005	SEPTEMBER 2005	OCTOBER 2005	NOVEMBER 2005	DECEMBER 2005
271110 MAINS	(17,215)		(105,105)	(15,000)			17,215			(150,966)		
271210 MAINS	(3,445)				(43,016)		(47,315)					
271120 MAINS												
271220 MAINS-TAXABLE												
271130 SERVICES					(1,777)							
271230 SERVICES-TAXABLE	(6,455)	(4,067)	(7,617)	(6,487)	(14,148)	(13,782)	(8,134)	(10,741)	(14,200)	(17,809)	(5,810)	(2,937)
241140 METERS												
241240 METERS-TAXABLE	(277)	(133)	(315)	(311)	(1,096)	(11,415)	(266)	(603)	(639)	(1,262)	(171)	(148)
271150 HYDRANTS		(74,531)					(15,153)	10,156				
271250 HYDRANTS-TAXABLE												

TENNESSEE AMERICAN WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION
TRA DR 1 Item 51C

	JANUARY 2006	FEBRUARY 2006	MARCH 2006	APRIL 2006	MAY 2006	JUNE 2006	JULY 2006	AUGUST 2006	SEPTEMBER 2006	OCTOBER 2006	NOVEMBER 2006	DECEMBER 2006
271110 MAINS	(20,603)							(14,763)				(142,441)
271210 MAINS	(13,130)		(114,698)									
271120 MAINS												(807,476)
271220 MAINS-TAXABLE											(20,162)	
271130 SERVICES												(1,000)
271230 SERVICES-TAXABLE	(5,325)	(9,089)	(12,361)	(17,829)	(24,876)	(21,010)	(18,183)	(11,716)	(18,215)	(7,681)	(16,583)	(7,100)
241140 METERS												(3,000)
241240 METERS-TAXABLE	(231)	(617)	(569)	(881)	(1,646)	(2,444)	5	(454)	(1,243)	(369)	(813)	(308)
271150 HYDRANTS	(31,698)	(1)										
271250 HYDRANTS-TAXABLE												

TENNESSEE AMERICAN WATER COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION
TRA DR 1 Item 51C

	JANUARY 2007	FEBRUARY 2007	MARCH 2007	APRIL 2007	MAY 2007	JUNE 2007	JULY 2007	AUGUST 2007	SEPTEMBER 2007	OCTOBER 2007	NOVEMBER 2007	DECEMBER 2007
271110 MAINS	11,057	(10,000)	(1,000)		(25,914)							
271210 MAINS							(26,595)					
271120 MAINS												
271220 MAINS-TAXABLE	(312)								(1,479)			
271130 SERVICES					(3,000)		(2,000)			(1,000)		
271230 SERVICES-TAXABLE	(2,324)	(3,582)	(7,617)	(14,232)	(18,375)	(18,582)	(16,285)	(18,390)	(19,301)	(11,573)	(12,878)	(13,737)
241140 METERS					(7,000)		(4,000)			(3,000)		
241240 METERS-TAXABLE	(76)	(202)	(915)	(692)	(1,357)	(458)	(1,055)	(947)	(802)	(821)	(520)	(670)
271150 HYDRANTS					(2,170)							
271250 HYDRANTS-TAXABLE												

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

RATE BASE (EXCLUDING WORKING CAPITAL)

Question:

51. Provide month plant additions and retirements by account number for the last three (3) fiscal years to include the test period. Please break down plant additions into normal or special projects, as defined below:

    a. Normal construction requirements should be considered to include the needs created through normal system expansions, such as serving residential areas, shopping areas, old home conversions, replacements of tools and work equipment, transportation equipment, etc.
    b. Special construction requirements should be considered to arise from extensive replacement of old facilities which cannot be foreseen, major expansion projects, and changes required by government action such as street improvement and relocation, community and neighborhood development, bridge replacement, etc. These requirements should be considered to be outside the control of TAWC.
    c. For the last three (3) fiscal years, identify any contributions in aid of construction.

Response:

a. Due to extensive amount of information that has to be compiled to respond to sub-parts A & B the Company is requesting a two week extension to complete the response. If the response is completed earlier than the two week extension the information will be supplied at the earliest possible date

b. See the response to sub-part a.

c. Please see the attached schedule.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

TAXES

Question:

50. Provide the unemployment tax rate presently being paid, broken down into state and federal rates, and any anticipated change in the state unemployment rate.

Response:

The unemployment tax rate presently being paid is .400% for state and .800% for federal. We do not anticipate any change in the state unemployment rate.

FEDERAL TAX

TENNESSEE AMERICAN WATER COMPANY	12/31/06 YTD Prov TN	11/30/2006 YTD Prov TN	1 Months Ending Dec 31 2006	Nov 07 YTD Prov	12 Months Ending Nov 30 07
Income per Books	1,702,103	2,241,235	(539,132 0)	2,326,961	1,787,829
Federal income tax accrual	796,935	672,675	124,260 0	1,541,331	1,665,591
State & Local Income Tax Accrual net of State Income Tax Deduction	150,060	46,422	103,638 0	290,749	394,387
				-	
Pretax Income	2,649,098	2,960,332	(311,234)	4,159,041	3,847,807
JE# P005 Meals and Entertainment	6,411	4,148	2,263	2,034	4,297
JE# P015 Research and Development Expense	-	0	0	0	0
JE# P020 Nondeductible Penalties	107,633	20,988	86,645	37,397	124,042
JE# P025 Nondeductible Donations	-	0	0	0	0
JE# P030 Nondeductible Dues	-	0	0	0	0
JE# P035 Amortization of Preferred Stock Expense	-	0	0		0
JE# P040 Lobbying Expenses	-	0	0	14,301	14,301
Medicare Subsidy	(246,814)	(246,814)	0	(162,544)	(162,544)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	0			
Total Permanent Differences	(132,770)	(221,678)	88,908	(108,812)	(19,904)
	2,516,328	2,738,654	(222,326)	4,050,229	3,827,903
JE# T005 Uncollectible Accounts	73,681	(107,806)	181,487	(125,238)	56,249
JE# T010 Vacation Pay	25,974	56,420	(30,446)	(8,328)	(38,774)
JE# T015 Customer Deposits	0	0	0	0	0
JE# T020 Taxable Contributions (CIAC 1)	320,120	449,414	(129,294)	181,495	52,201
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	0	0	0	0
JE# T025 Taxable Advances (CAC 1)	(152,600)	(300,092)	147,492	0	147,492
JE# T030 Merger Expense	-	0	0	0	0
JE# T040 Rate Case Expense	134,407	280,978	(146,571)	(1,124,661)	(1,271,232)
JE# T045 Depreciation and Amortization (Depr 1)	-	(351,714)	351,714	(646,128)	(294,414)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	(393,154)	0	(393,154)	0	(393,154)
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	1,078	1,176	(98)	0	(98)
JE# T060 Gains and Losses (Disp 1)	(2,000)	(4,000)	2,000	0	2,000
JE# T061 Deferred Tax Gain (Disp 2)	-	0	0	0	0
JE# T062 Abandonment Losses (Disp 3)	(392,965)	(681,362)	288,397	(476,646)	(188,249)
JE# T063 Cost of Removal (Disp 4)	-	0	0	(7,212)	(7,212)
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	0	0	0	0
JE# T070 Amortization of UPAA	-	0	0	0	0
JE# T086 Purchased Water - Outside (PWtr 2)	-	0	0	0	0
JE# T090 Depreciation Study	-	0	0	0	0
JE# T095 Cost of Service Study	3,192	6,170	(2,978)	(13,367)	(16,345)
JE# T100 Amortization of Debt Discount	-	0	0	0	0
JE# T105 Management Study	-	0	0	0	0
JE# T110 Waste Disposal	-	0	0	0	0
JE# T122 Incentive Plan (Incen 3)	102,307	(5,132)	107,439	7,718	115,157
JE# T124 Incentive Plan (Incent 5)	-	0	0	(41,898)	(41,898)
JE# T130 Regulatory Pension (Pension 1)	454,126	495,410	(41,284)	194,799	153,515
JE# T131 Regulatory Pension (Pension 2)	(625,931)	(683,646)	57,715	(226,419)	(168,704)
JE# T132 Regulatory Pension (Pension 3)	77,121	84,132	(7,011)	0	(7,011)
JE# T135 Supplemental Pension	-	0	0	0	0
JE# T140 Accrued OPEB (OPEB 1)	246,814	0	246,814	47,830	294,644
JE# T141 Accrued OPEB (OPEB 2)	(74,995)	0	(74,995)	68,289	(6,706)
JE# T142 Accrued OPEB (OPEB 3)	-	0	0	0	0
JE# T145 AFUDC (AFUDC 1)	(28,271)	(7,624)	(20,647)	(68,595)	(89,242)
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	(32,447)	(19,880)	(12,567)	0	(12,567)
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	13,354	14,568	(1,214)	0	(1,214)
JE# T150 Post AFUDC (P AFUDC 1)	-	0	0	0	0
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	0	0	0	0
JE# T152 Pavement Repairs	-	0	0	0	0
JE# T160 Deferred Maintenance (Maint 1)	3,318	3,944	(626)	0	(626)
JE# T161 Deferred Maintenance (Maint 2)	-	0	0		0
JE# T165 Miscellaneous Deferred Debits (Misc 1)	(242)	(2,902)	2,660	1,552	4,212
JE# T166 Miscellaneous Deferred Credits (Misc 2)	-	0	0	1,219,434	1,219,434
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	0	0	0	0
JE# T180 Insurance Other than Group	-	0	0	0	0
JE# T185 Deferred Security Costs	62,654	107,406	(44,752)	0	(44,752)
JE# T186 Deferred Customer Service Center Costs	89,935	98,112	(8,177)	89,936	81,759
JE# T187 Deferred Financial Services Costs	33,697	36,760	(3,063)	33,696	30,633
JE# T190 Deferred Business Change Costs	-	0	0	0	0
ADD BACK Net Negative Salvage	-	0	0	345,065	345,065
JE# T200 Transaction Costs	-	0	0		0
JE# T220 JV Gain/Loss	-	0	0	0	0
Total Temporary Differences:	(60,827)	(529,668)	468,841	(548,678)	(79,837)
Federal taxable inc before NOL, DRD	2,455,501	2,208,986	246,515	3,501,551	3,748,066

Less State Income Tax Expense	144,874	183,152	(38,278)	0	(38,278)
Federal Taxable Income	2,310,627	2,025,834	284,793	3,501,551	3,786,344
Current Federal Income Tax @ 35	808,719	709,042	99,678	1,225,543	1,325,220
Pre Tax Adjustment	70,313	202,467	(132,154)		(132,154)
Difference Attributable tp APB 28 Calc				(17,115)	(17,115)
Difference in Pre Tax Calc vs ETR		0	0		0
TS Entries Recorded to Current Tax Expense	0	0	0		0
AMT				958,182	958,182
Unknown	2,570	10,588	(8,018)	0	(8,018)
Total Current Federal Tax Expense Per G/L	**881,602**	**922,097**	**(40,494)**	**2,166,610**	**2,126,115**
Total Timimg Differences	60,827	529,668	(468,841)	548,678	79,837
State Deferred Tax Exp	78,071	(60,834)	138,905	236,660	375,565
Total Federal Timing Differences	(17,244)	590,502	(607,746)	312,018	(295,728)
Total Calculated Deferred Federal Tax Expense	(6,035)	206,676	(212,711)	109,206	(103,505)
Reconciling Items					0
Difference in Pre Tax Calc vs ETR					0
FY 06 Deferred Tax TS Recorded to Current Tax	(477,238)	(760,910)	283,672	0	283,672
Difference Attributable tp APB 28 Calc				17,304	17,304
Adjustment to Def FIT Reg Asset Skewing ETR Calc of Deferred		(39,184)	39,184	0	39,184
Flow Thru Regulated Asset	340,830	312,428	28,402	264,735	293,137
Regulated ITC (Gross Only)	(51,377)	(47,096)	(4,281)	(47,095)	(51,376)
Fas109 Regulatory Asset/Liability Amortization	-		0	(347,898)	(347,898)
AMT				(958,182)	(958,182)
Unknown			0	0	0
Total Federal Deferred Other Tax Expense	**(193,820)**	**(328,086)**	**134,266**	**(961,930)**	**(827,664)**
Other Federal Deferred Tax Items Recorded					
Prior Period Adjustment Deferred Tax Expense	(188,799)	(305,259)	116,460	(79,799)	36,661
Amortization Of Regulatory Assets/Liabilities	442,236	405,383	36,853	417,902	454,755
Total Deferred Tax Expense	**59,617**	**(227,962)**	**287,579**	**(623,827)**	**(336,248)**
Other Federal Current Tax Items Recorded					
Prior Period Adjustments	**(67,916)**	**48,544**	**(116,460)**	**68,552**	**(47,908)**
Amortization of ITC	**(76,368)**	**(70,004)**	**(6,364)**	**(70,004)**	**(76,368)**
TOTAL FEDERAL TAX EXPENSE	**796,935**	**672,675**	**124,260**	**1,541,331**	**1,665,592**

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STATE TAX

TENNESSEE AMERICAN WATER COMPANY	12/31/06 YTD Prov TN	11/30/2006 YTD Prov TN	1 Months Ending Dec 31 2006	Nov 07 YTD Prov	12 Months Ending Nov 30 07
Income per Books	1.702.103	2.241.235	(539,132 0)	2,326,961	1.787.829
Federal income tax accrual	796,935	672.675	124,260 0	1.541.331	1.665.591
State & Locak Icoome Tax Accrual net of State Income Tax Deduction	150.660	46.422	103,638 0	290.749	394.387
				0	
Pretax Income	2,649,098	2,960,332	(311,234)	4,159,041	3,847,807
JE# P005 Meals and Entertainment	6,411	4.148	2.263	2.034	4.297
JE# P015 Research and Development Expense	-	0	0	0	0
JE# P020 Nondeductible Penalties	107,633	20,988	86.645	37.397	124.042
JE# P025 Nondeductible Donations	-	0	0	0	0
JE# P030 Nondeductible Dues	-	0	0	0	0
JE# P035 Amortization of Preferred Stock Expense	-	0	0	0	0
JE# P040 Lobbying Expenses	-	0	0	14.301	14.301
Medicare Subsidy	(246,814)	(246,814)	0	(162.544)	(162.544)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	0			
Total Permanent Differences	(132,770)	(221,678)	88,908	(108,812)	(19,904)
	2.516.328	2.738.654	(222.326)	4.050.229	3.827.903
JE# T005 Uncollectible Accounts	73.681	(107.806)	181.487	(125.238)	56.249
JE# T010 Vacation Pay	25,974	56.420	(30.446)	(8.328)	(38.774)
JE# T015 Customer Deposits	0	0	0	0	0
JE# T020 Taxable Contributions (CIAC 1)	320.120	449.414	(129.294)	181.495	52.201
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	0	0	0	0
JE# T025 Taxable Advances (CAC 1)	(152.600)	(300.092)	147.492	0	147.492
JE# T030 Merger Expense	-	0	0	0	0
JE# T040 Rate Case Expense	134.407	280.978	(146.571)	(1.124.661)	(1.271.232)
JE# T045 Depreciation and Amortization (Depr 1)	-	(351.714)	351.714	(646.128)	(294.414)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	(393.154)	0	(393.154)	0	(393.154)
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	1.078	1.176	(98)	0	(98)
JE# T060 Gains and Losses (Disp 1)	(2.000)	(4.000)	2.000	0	2.000
JE# T061 Deferred Tax Gain (Disp 2)	-	0	0	0	0
JE# T062 Abandonment Losses (Disp 3)	(392.965)	(681.362)	288.397	(476.646)	(188.249)
JE# T063 Cost of Removal (Disp 4)	-	0	0	(7.212)	(7.212)
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	0	0	0	0
JE# T070 Amortization of UPAA	-	0	0	0	0
JE# T086 Purchased Water - Outside (PWtr 2)	-	0	0	0	0
JE# T090 Depreciation Study	-	0	0	0	0
JE# T095 Cost of Service Study	3.192	6.170	(2.978)	(13.367)	(16.345)
JE# T100 Amortization of Debt Discount	-	0	0	0	0
JE# T105 Management Study	-	0	0	0	0
JE# T110 Waste Disposal	-	0	0	0	0
JE# T122 Incentive Plan (Incen 3)	102.307	(5.132)	107,439	7,718	115.157
JE# T124 Incentive Plan (Incent 5)	-	0	0	(41.898)	(41.898)
JE# T130 Regulatory Pension (Pension 1)	454,126	495.410	(41.284)	194.799	153,515
JE# T131 Regulatory Pension (Pension 2)	(625.931)	(683,646)	57.715	(226.419)	(168,704)
JE# T132 Regulatory Pension (Pension 3)	77,121	84,132	(7.011)	0	(7.011)
JE# T135 Supplemental Pension	-	0	0	0	0
JE# T140 Accrued OPEB (OPEB 1)	246.814	0	246.814	47.830	294.644
JE# T141 Accrued OPEB (OPEB 2)	(74.995)	0	(74.995)	68.289	(6.706)
JE# T142 Accrued OPEB (OPEB 3)	-	0	0	0	0
JE# T145 AFUDC (AFUDC 1)	(28.271)	(7.624)	(20.647)	(68.595)	(89,242)
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	(32,447)	(19,880)	(12,567)	0	(12,567)
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	13.354	14,568	(1.214)	0	(1.214)
JE# T150 Post AFUDC (P AFUDC 1)	-	0	0	0	0
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	0	0	0	0
JE# T152 Pavement Repairs	-	0	0	0	0
JE# T160 Deferred Maintenance (Maint 1)	3.318	3.944	(626)	0	(626)
JE# T161 Deferred Maintenance (Maint 2)	-	0	0		0
JE# T165 Miscellaneous Deferred Debits (Misc 1)	(242)	(2.902)	2,660	1.552	4.212
JE# T166 Miscellaneous Deferred Credits (Misc 2)	-	0	0	1.219.434	1.219.434
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	0	0	0	0
JE# T180 Insurance Other than Group	-	0	0	0	0
JE# T185 Deferred Security Costs	62.654	107.406	(44.752)	0	(44.752)
JE# T186 Deferred Customer Service Center Costs	89.935	98.112	(8.177)	89.936	81.759
JE# T187 Deferred Financial Services Costs	33.697	36,760	(3.063)	33.696	30.633
JE# T190 Deferred Business Change Costs	-	0	0	0	0
ADD BACK Net Negative Salvage	-	0	0	345.065	345.065
JE# T200 Transaction Costs	-	0	0	0	0
JE# T220 JV Gain/Loss	-	0	0	0	0
Total Temporary Differences:	(60,827)	(529,668)	468.841	(548,676)	(79.835)

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Federal taxable inc before NOL, DRD	2,455,501	2,208,986	246,515	3,501,553	3,748,068
Preferred Dividends of Subs					
State Tax Depreciation in Excess of Federal	(435,667)	0	(435,667)	(398,980)	(834,647)
State Taxable Income	2,019,834.0	2,208,986	(189,152)	3,102,573	2,913,421
Total Current State Tax Expense @ .065	**131,289**	**143,584**	**(12,295)**	**201,667**	**189,372**
Reclass Current Year Loss Benefit to Deferred				69,429	69,429
Pre Tax Adjustment	13,966	37,601	(23,635)		(23,635)
STATE ONLY TIMING DIFF DEDUCT OVERSTATED				(271,151)	(271,151)
Unknown	(381)	1,967	(2,348)	55	(2,293)
State Tax Expense Per General Ledger	**144,874**	**183,152**	**(38,278)**	**0**	**(38,278)**
Total Timing Differences	(60,827)	(529,668)	468,841	(548,676)	(79,835)
State Only Timing Differences	(435,667)	0	(435,667)	(398,980)	(834,647)
Total State Timing Differences	(496,494)	(529,668)	33,174	(947,656)	(914,482)
Deferred State Taxes @ 065	(32,272)	(34,428)	2,156	(61,598)	(59,441)
Calculated Deferred State Tax Expense	**32,272**	**34,428**	**(2,156)**	**61,598**	**59,441**
Reconciling Items					
FY 06 Deferred Tax TS Recorded to Current Tax	-	(127,143)	127,143		127,143
Reclass Current Year Loss Benefit to Deferred		0	0	(69,429)	(69,429)
Adjustment to Def SIT Reg Asset Skewing ETR Calc of Deferred	-	(15,686)	15,686		15,686
Fas109 Regulatory Asset/Liability Amortization	-	0	0	(50,017)	(50,017)
Flow Thru / ITC- SALT	45,138	41,377	3,761	24,193	27,954
STATE ONLY TIMING DIFF DEDUCT OVERSTATED 4,550,784				271,151	271,151
Unknown	661	6,190	(5,529)	(836)	(6,365)
Total State Deferred Other Tax Expense	**78,071**	**(60,834)**	**138,905**	**236,660**	**375,564**
Other State Deferred Tax Items Recorded					
Prior Period Adjustment Deferred Tax Expense	7,944	7,944	-	11,876	11,876
Amortization Of Regulatory Assets/Liabilities	36,132	33,121	3,011	50,017	53,028
Total Deferred Tax Expense	**122,147**	**(19,769)**	**141,916**	**298,553**	**440,468**
Other State Current Tax Items Recorded					
Prior Period Adjustments	**(116,961)**	**(116,961)**	**0**	**(7,804)**	**(7,804)**
TOTAL STATE TAX EXPENSE	**150,060**	**46,423**	**103,638**	**290,749**	**394,387**

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

TAXES

Question:

49. Provide a reconciliation of book to taxable income and a calculation of the federal income tax expense on a total Company and Tennessee only basis for the test period and for the attrition period.

Response:

See attached schedule for the historical test-year. Please see the response to question 48 for the attrition year information.

Computation of Current Federal and State Income Taxes Based on Current Rate for the Normalized and Attrition Years and Proposed Rates for the Attrition Year

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 8
Page 2 of 2

Line No.			Per Books Test Year Present Rates		Normalized Year Present Rates		Attrition Year Present Rates		Attrition Year Proposed Rates	
	Description		Federal	State	Federal	State	Federal	State	Federal	State
2	Operating Revenues		$37,109,098	$37,109,098	$36,910,843	$36,910,843	$37,142,460	$37,142,460	$44,787,319	$44,787,319
3										
4	Operation and Maintenance Expenses		20,820,445	20,820,445	19,705,947	19,705,947	20,515,160	20,515,160	20,628,994	20,628,994
5	Depreciation and Amortization		4,915,650	4,915,650	5,047,504	5,047,504	4,730,347	4,730,347	4,730,347	4,730,347
6	Taxes, Other than Income		4,133,274	4,133,274	3,846,116	3,846,116	4,204,063	4,204,063	4,420,664	4,420,664
7	State Income Taxes - Current		(45,581)	(45,581)	239,911	239,911	182,238	182,238	657,675	657,675
8	State Income Taxes - Deferred		440,469	440,469	251,374	251,374	251,374	251,374	251,374	251,374
9	Federal Income Taxes - Current		2,067,769	2,067,769	1,361,360	1,361,360	1,018,215	1,018,215	3,411,861	3,411,861
10	Federal Income Taxes - Deferred		(336,248)	(336,248)	403,148	403,148	556,063	556,063	556,063	556,063
11	Investment Tax Credit		(76,368)	(76,368)	(76,368)	(76,368)	(76,368)	(76,368)	(76,368)	(76,368)
12	Subtotal		31,919,410	31,919,410	30,785,012	30,785,012	31,381,092	31,381,092	34,580,610	34,580,610
13	Total Income Before Deductions		5,189,688	5,189,688	6,125,831	6,125,831	5,761,368	5,761,368	10,206,709	10,206,709
14										
15	Total Other Income		79,250	79,250						
16										
17	Total Other Deductions		61,880	61,880						
18										
19	Total Taxes Applicable to Other Income and Deductions		9,937	9,937						
20										
21	Total Interest Charges		3,776,907	3,776,907	4,081,966	4,081,966	4,081,966	4,081,966	4,081,966	4,081,966
22										
23	Net Income		1,420,214	1,420,214	2,043,865	2,043,865	1,679,402	1,679,402	6,124,743	6,124,743
24										
25	State Income Taxes		622,037	622,037	491,285	491,285	433,612	433,612	909,049	909,049
26	Federal Income Taxes		1,655,153	1,655,153	1,694,160	1,694,160	1,497,910	1,497,910	3,891,556	3,891,556
27										
28	Pretax Income		3,697,403	3,697,403	4,229,310	4,229,310	3,610,924	3,610,924	10,925,348	10,925,348
29	Statutory Additions (Deductions):									
30	Permanent Difference									
31	617.001	Book Over Tax Travel and Entertainment	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297
32	618.005	Nondeductible Dues	14,301	14,301	14,301	14,301	14,301	14,301	14,301	14,301
33	618.008	Lobbying Expenses	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)
34	638.006	Nondeductible Penalties	124,042	124,042	124,042	124,042	124,042	124,042	124,042	124,042
35										
36		Total Permanent Differences	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)
37										
38	Financial Taxable Income		3,677,499	3,677,499	4,209,406	4,209,406	3,591,020	3,591,020	10,905,444	10,905,444
39										
40	Temporary Differences									
41	604.004	Contributions and Advances	199,693	199,693	199,693	199,693	199,693	199,693	199,693	199,693
42	606.001	Book Over Tax Depreciation	0	0	0	0	0	0	0	0
43	612.001	Book Over Tax Bad Debts	56,249	56,249	56,249	56,249	56,249	56,249	56,249	56,249
44	610.002	Amortization of Regulatory Assets - AFUDC	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)
45	618.070	Deferred Maintenance Expense	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)
46	618.025	Management Study Expense	0	0	0	0	0	0	0	0
47	618.028	Accrued OPEB Expense	287,938	287,938	287,938	287,938	287,938	287,938	287,938	287,938
48	618.029	Incentive Plan Expense	73,259	73,259	73,259	73,259	73,259	73,259	73,259	73,259
49	618.030	Regulatory Pension Expense	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)
50	618.032	Miscellaneous Deferred Expenses	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646
51	626.001	Tax Over Book Depreciation	(687,568)	(687,568)	(687,568)	(687,568)	(1,107,326)	(1,107,326)	(1,107,326)	(1,107,326)
52	638.014	Cost of Removal	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)
53	638.015	AFUDC over Interest Capitalized for Taxes	(101,809)	(101,809)	(101,809)	(101,809)	(101,809)	(101,809)	(101,809)	(101,809)
54	638.016	Refund of Taxable Advances	0	0	0	0	0	0	0	0
55	638.022	Accrued Vacation Pay Expense	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)
56	638.027	Abandonment Losses	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)
57		Net Negative Salvage	345,065	345,065	345,065	345,065	345,065	345,065	345,065	345,065
58	638.035	Miscellaneous Deferred Expenses	67,640	67,640	67,640	67,640	67,640	67,640	67,640	67,640
		Cost of Service Study	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)
		Gains and Losses	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
		Rate Case Expense	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)
59		State depreciation in excess of federal		**(836,647)**		**(438,633)**		**(287,771)**		(287,771)
60		Total Temporary Differences	(79,837)	(914,484)	(79,837)	(518,470)	(499,595)	(787,366)	(499,595)	(787,366)
61										
62										
63	Federal Taxable Income Before SIT		3,597,662	2,763,015	4,129,569	3,690,936	3,091,425	2,803,654	10,405,849	10,118,078
64							0		0	
65	Correction to books		370,054	150,397						
66	State Income Tax		189,372		239,911		182,238		657,675	
67	Taxable Income		3,765,344	2,913,412	3,889,658	3,690,936	2,909,187	2,803,654	9,748,174	10,118,078
68										
69	Computation of Taxes:									
70	State Income Tax @	6.50%		189,372		239,911		182,238		657,675
71	Federal Income Tax @	35.00%	1,325,221		1,361,360		1,018,215		3,411,861	
72			0		0	0	0	0	0	0
73	Total Current Income Tax		1,325,221	189,372	1,361,360	239,911	1,018,215	182,238	3,411,861	657,675
74										
75			1,325,221							
76	Deferred SIT (on timing differences)			59,441						
77	Deferred SIT Reg Assets/Liabilities			53,028	per books					
	Deferred SIT Other			138,905	per books					
	Deferred FIT (on timing differences) including ITC		(179,873)							
	Deferred FIT Reg Assets/Liabilities		454,755		per books					
	Deferred FIT Other		134,265		per books					

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
December 2007 - December 2008

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
1981 - 11/07 BASIS									120,869,312	2.2700%	2,743,733		
									4,937,458		2,743,733	2,193,725	767,804
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	1.135%	136,040		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	234,944	-10,627	-56,443	37,244	43,632	6,840	-253	2,190	257,527		136,040	121,487	42,520
DEFERRED TAXES ACRS													810,324
TOTAL DEFERRED TAXES ACRS													810,324
TAX DEPRECIATION									5,194,985				
											Total Deferred Taxes		810,324

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
JANUARY - AUGUST 2009

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
1981 - 11/07 BASIS									120,869,312	2.270%	2,743,733		
									4,937,458		2,743,733	2,193,725	767,804
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	2.270%	272,080		
Second Year Rate	4.00%	24.49%	32.00%	32.00%	32.00%	32.00%	44.45%	2.56%					
	469,889	-18,213	-90,308	59,591	69,812	10,944	-338	4,037	505,414		272,080	233,334	81,667
01/09 - 8/09 BASIS	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	1.135%	96,231		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	156,867	9,574	12,700	25,560	64,620	6,840	6,494	0	282,655		96,231	186,424	65,248
DEFERRED TAXES ACRS													914,719
TOTAL DEFERRED TAXES ACRS													914,719
AMTZ. OF EXCESS DEFERRED FIT- TAX DEPRECIATION									5,725,527				
											Total Deferred Taxes		914,719

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
ATTRITION YEAR

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
1981 11/07 BASIS									120,869,312	2.2700%	2,743,733		
									4,937,458		2,743,733	2,193,725	767,804
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	2.2700%	272,080		
Second Year Rate	4.000%	24.490%	32.000%	32.000%	32.000%	32.000%	44.450%	2.564%					
	469,889	-18,213	-90,308	59,591	69,812	10,944	-338	4,037	505,414		272,080	233,334	81,667
01/09 - 8/09 BASIS	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	1.1350%	96,231		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	156,867	9,574	12,700	25,560	64,620	6,840	6,494	0	282,655		96,231	186,424	65,248
DEFERRED TAXES ACRS													914,719
TOTAL DEFERRED TAXES ACRS									5,725,527				914,719

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
ATTRITION YEAR

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	2.2700%	272,080		
Second Year Rate	4.000%	24.490%	32.000%	32.000%	32.000%	32.000%	44.450%	2.564%					
	469,889	-18,213	-90,308	59,591	69,812	10,944	-338	4,037	505,414		272,080	233,334	81,667
01/09 - 8/09 BASIS	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	1.1350%	96,231		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	156,867	9,574	12,700	25,560	64,620	6,840	6,494	0	282,655		96,231	186,424	65,248
TOTAL DEFERRED TAXES ACRS							Tax Depr		788,069		Total Def Taxes	419,758	146,915

Property Basis
2007

	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	
340.11	13,000								
306	1,171								
343	1,218,441								
345	145,881								
346	1,369,676								
347	(1,153,462)								
348	207,822								
321	53,033								
331	(467)								
332	91,217								
325	49,049								
342	97,769								
342.99	284,443								
349	(405,132)								
390.1								157,455	
391.1		(101,349)							
391.21			(311,724)						
391.23			(65,989)						
391.26							(14,760)		
391.3		(44,519)							
392.11					(43,739)				
392.12				58,422					
346.1	35,535								
394	(2,843)								
395	(1,884)								
397.2	(70,027)								
398	9,753								
399									
	1,942,973	(145,868)	(377,713)	58,422	(43,739)	0	(14,760)	157,455	1,576,771

Property Basis
2008

	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	
340.1	180,000								
340.12	60,000								
343	4,906,268								
345	1,162,431								
346	687,600								
347	880,000								
348	372,345								
321									
331	858,000								
332	188,000								
325	30,000								
342	362,000								
342.99									
391.1		71,500							
391.21			95,500						
391.25							14,000		
392.11					261,900				
392.12				127,800					
392.2						34,200			
394	98,200								
395	6,000								
397.2	5,400								
398	8,000								
	9,804,244	71,500	95,500	127,800	261,900	34,200	14,000	0	10,409,144

Property Basis
2009

	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	
343	3,376,521								
345	787,958								
346	525,300								
347	568,500								
348	328,887								
321									
331	1,146,500								
332	260,000								
325	65,000								
342	605,000								
342.99									
391.1		67,000							
391.21			63,500						
391.25							19,500		
392.11					323,100				
392.12				127,800					
392.2						34,200			
394	151,300								
395	12,000								
397.2	5,400								
398	11,000								
	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

TAXES

Question:

48. Provide the following Federal Income Tax data for the Tennessee Operations for the test year and the attrition year:

    a. The calculation of TAWC's federal income tax expense. The calculated amount should reconcile to the amount reported on the TRA 3.06 surveillance reports
    b. A detailed calculation of the permanent book and tax differences
    c. A detailed calculation of the temporary book and tax differences
    d. Operating federal income taxes deferred – accelerated depreciation
    e. Federal income taxes – operating
    f. Income credits resulting from prior deferrals of federal income taxes

Response:

The Federal Income Tax calculation is shown on Exhibit 2, Schedule 6 page 2 of 2 included in the original filing and also attached. This schedule details TAWC's federal income tax expense, the permanent book and tax differences, temporary book and tax differences, and the federal income taxes – operating. Also attached is the deferred tax calculation.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

TAXES

Question:

47. Provide copies of the following tax returns (state and federal) for the most recent three (3) tax years:

    a. Tennessee Gross Receipts Tax Returns
    b. Tennessee Franchise and Excise Tax Returns
    c. Property tax statement Tennessee Ad Valorem Tax Report
    d. Employer's Quarterly Federal Tax Returns (Form 941)
    e. Employer's Annual Federal Unemployment Tax Return (Form 940)
    f. Employer's Quarterly Contribution Report to the Tennessee Department of Employment Security

Response:

The tax returns are included on the enclosed CD labeled as "TRA DR 1 Item 47 tax returns a thru f".

Attrition Year Provision for Depreciation Expense
For Utility Plant in Service

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 4
Page 2 of 2

Line No.	Account Number	Account Description	Depreciable Property at 11/30/07	Depreciation Rate	Normalized Test Year Depreciation Expense	13 Month Avg. Depreciable Property at End of Attrition Year	New Depreciation Rates	Attrition Year Depreciation Expense
1	339600	Comprehensive Planning Study	$405,132	20.00%	$81,026	0	0.00%	$0
2	304200	Pumping Structures	3,810,529	3.86%	$147,086	3,883,562	1.98%	76,499
3	304300	Water Treatment Structures	2,013,177	4.57%	$92,002	2,964,941	4.11%	121,859
4	304301	Water Treatment Structures-Painting	1,694,808	10.00%	$169,481	1,694,808	12.06%	204,394
5	304400	T & D Structures	524,790	3.51%	$18,420	524,790	2.13%	11,178
6	304600	Office Structures	149,174	3.98%	$5,937	306,629	1.13%	3,465
7	304700	Stores , Shop, & Garage Structures	312,642	4.65%	$14,538	312,642	0.73%	2,282
8	304800	Miscellaneous Structures	657,573	5.64%	$37,087	657,573	0.49%	3,222
9	306000	Lakes, Rivers, & Other Intakes	489,123	3.40%	$16,630	489,123	0.83%	4,060
10	309000	Supply Mains	602,664	5.92%	$35,676	603,834	1.87%	11,292
11	310100	Power Generation Equipment	227,422	3.44%	$7,823	227,422	12.33%	28,041
12	311200	Electric Pumping Equipment	5,662,338	1.73%	$97,958	5,717,338	2.45%	140,075
13	311300	Deisel Pumping Equipment	119,296	1.97%	$2,350	119,296	2.50%	2,982
14	311500	Other Pumping Equipment	268,063	3.94%	$10,562	317,113	1.83%	5,803
15	320100	Water Treatment Equipment	12,378,400	4.27%	$528,558	12,726,963	1.08%	138,724
16	320200	Granular Activated Carbon	0	36.42%	$0	0	0.00%	0
17	330000	T & D Reservoirs & Standpipes	5,137,849	1.80%	$92,461	5,564,977	2.08%	115,752
18	330003	T & D Reservoirs & Standpipes-Painting	1,710,126	10.00%	$171,013	1,994,569	11.08%	220,998
19	330100	Elevated Tanks & Standpipes	1,760,709	1.80%	$32,053	1,890,119	2.74%	51,789
20	330400	Clearwells	680,784	1.80%	$12,254	680,784	1.65%	11,233
21	331001	T & D Mains not Classified	1,950,624	1.41%	$27,504	2,217,881	1.50%	33,268
22	331100	T & D Mains - Mains (4" or less)	4,718,972	1.62%	$76,447	4,678,232	1.50%	70,173
23	331200	T & D Mains - Mains (6" - 8")	1,458	1.36%	$20	1,458	1.50%	22
24	331210	T & D Mains - Mains (6" - 10")	60,596,292	1.36%	$824,110	64,141,552	1.50%	962,123
25	331300	T & D Mains - Mains (10" - 16")	6,745,591	1.42%	$95,787	6,745,591	1.50%	101,184
26	331350	T & D Mains - Mains (12" or More)	23,581,824	1.42%	$334,862	25,916,974	1.50%	388,755
27	333000	Services	18,858,849	2.28%	$429,982	20,333,945	1.64%	333,477
28	334100	Meters	4,623,103	0.98%	$45,306	4,681,223	6.91%	323,473
29	334110	Meters-Metal Case/Old Style	12,651	2.45%	$310	1,324,025	6.91%	91,490
30	334120	Meters - Plastic Case	0	15.35%	$0	0	6.91%	0
31	334131	Meters-rem rdr	16,786	0.98%	$165	833,022	6.91%	57,562
32	334200	Meter Installations	10,950,262	1.64%	$179,584	10,810,746	3.23%	349,187
33	335000	Hydrants	7,420,322	2.21%	$163,989	8,077,845	2.63%	212,447
34	339200	Other P/E SS	8,526	5.92%	$505	8,526	0.00%	0
35	340100	Office Furniture	626,817	2.73%	$17,112	607,584	1.39%	8,445
36	340200	Computer & Peripheral Equipment	308,231	15.90%	$49,009	308,231	2.19%	6,750
37	340210	Computer & Mainfrairn Equipment	603,486	15.90%	$95,954	603,486	2.19%	13,216
38	340220	Computer & Periph Personal	619,587	15.90%	$98,514	412,863	2.19%	9,042
39	340230	Computer & Periph Other	256,972	15.90%	$40,859	190,983	2.19%	4,183
40	340300	Computer Software	382,233	15.90%	$60,775	396,963	1.83%	7,301
41	340310	Computer Software Mainframe	3,535,059	15.90%	$562,074	3,535,059	1.83%	64,692
42	340320	Computer Software Personal	206,245	15.90%	$32,793	191,484	1.83%	3,504
43	340330	Computer Software Other	14,222	15.90%	$2,261	14,222	1.83%	260
44	340400	Data Handling Equipment	15,284	15.90%	$2,430	15,284	4.94%	755
45	340500	Other Office Equipment	137,210	4.07%	$5,584	92,691	1.39%	1,288
46	341100	Light Trucks	1,074,347	9.36%	$100,559	1,381,608	16.00%	221,057
47	341200	Heavy Trucks	733,952	9.99%	$73,322	953,058	16.62%	158,398
48	341300	Automobiles	254,777	10.54%	$26,853	289,015	11.38%	34,028
49	341400	Transportation-Other	237,242	0.70%	$1,661	237,242	7.24%	17,176
50	342000	Stores Equipment	43,392	4.98%	$2,161	43,392	0.00%	0
51	343000	Tools, Shop, & Garage Equipment	1,182,044	3.85%	$45,509	1,315,016	6.89%	90,605
52	344000	Laboratory Equipment	370,126	11.12%	$41,158	381,626	1.01%	3,854
53	345000	Power Operated Equipment	332,767	9.21%	$30,648	332,767	0.00%	0
54	346100	Communication Equipment	354,831	4.43%	$15,719	390,366	4.21%	16,434
55	346200	Communication Equipment-Telephone	155,731	14.91%	$23,219	92,350	3.51%	3,241
56	347000	Miscellaneous Equipment	1,075,581	2.89%	$31,084	1,097,181	6.33%	69,452
57	348000	Other Tangible Plant	4,918	2.89%	$142	4,918	5.10%	251
58		Amortization of CIAC			(169,437)			(186,427)
60								
61		Total Plant in Service	190,634,917		4,941,471	203,326,696		4,624,314
62					5,110,908			
63		Land	432,342		2.59%	671,496	432,342	2.27%
64		Cap Lease Asset	1,590,500			1,590,500		
65		Total UP	192,657,759			205,588,692	432,342	
		GL Balance	197,113,579					
		Walden's Ridge	-4,455,819					

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TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

EXPENSES

Question:

46. Provide depreciation rates by each plant account of TAWC and each plant account of TAWC's Parent, Multi-State Utility, or Affiliated Utility Service Company which allocate plant and the associated depreciation expense to TAWC. Additionally, provide an Excel schedule showing the calculation of depreciation expense incurred by, and/or allocated to TAWC for each month of the test period through the end of the attrition period.

Response:

The depreciation calculation was included in the petition filed in this case, identified as Exhibit 2, Schedule 4, page 2 of 2. Attached are the depreciation calculations by plant account for November 2007 using the currently approved depreciation rates and the 13-month average utility plant balances for the attrition year using the new rates proposed in the depreciation study filed in this case. Please see the testimony and exhibits of John Spanos regarding the new depreciation rates proposed in this case.

The Company has not calculated monthly depreciation expense for the attrition year, instead the Company has calculated depreciation expense for the attrition year based on the 13-month average utility plant balances.

Tennessee American Water Company
2008 Rate Case Expense
TRA DR 1 Q 45

Date	Explanation	Accumulated Balance	Service Company	Legal	Cost of Money	Other
12/31/2007	CP	5,865.42	5,865.42			
12/31/2007	CP	332.91	332.91			
1/18/2008	Bass Berry & Sims	5,755.23		5,755.23		
1/31/2008	CP	12,123.09	12,123.09			
2/21/2008	Bass Berry & Sims	92.04		92.04		
2/29/2008	CP	3,433.05	3,433.05			
3/20/2008	Office Max	286.40				286.40
3/21/2008	Bass Berry & Sims	14,820.41		14,820.41		
3/26/2008	Brattle Group	1,991.25			1,991.25	
3/27/2008	Brattle Group	14,333.25			14,333.25	
		59,033.05	21,754.47	20,667.68	16,324.50	286.40

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TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller/Sheila Miller

EXPENSES

Question:

45. Provide a detailed itemization of the rate case costs by law firm and rate case consultant.

Response:

See attached sheet for actual expense to this point. The rate case expense detail for the case is provided in the workpapers labeled as Deferred Rate Case Expense, page 2 of 2, provided in response to question 13.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

EXPENSES

Question:

44. Provide the amount of each non-recurring expense paid by TAWC's Parent, Multi-State Utility, or Affiliated Utility Service Company and allocated to TAWC for each month of the test period and included in costs to be recovered in regulated rates. Provide the same information and breakdown for any amounts paid directly by TAWC and included in costs to be recovered in regulated rates. Identify the accounts charged for each amount.

Response:

The rate filing includes no non-recurring expenses either in the management fees charged to TAWC by the American Water Works Service Co., or in the other expenses of TAWC. Non-recurring expenses related to one-time penalties were eliminated from the historical and attrition year expenses, are shown in the workpapers titled miscellaneous expenses page 7 of 15, and discussed by Robert Shiltz in his direct testimony. The STEP project costs were eliminated as shown in the workpapers titled miscellaneous expenses page 5 and 6 of 15. One time charges relating to business change, Sarbanes-Oxley compliance, and the divestiture were eliminated from management fees as detailed in the workpapers titled management fees page 2 of 4.

TENNESSEE AMERICAN WATER COMPANY
FOR THE TEST YEAR ENDING NOVEMBER 30, 2007
TRA DR 1 Item 43

Lobbying Expenses:
Account 260205.575560.16

Total Charges for test year	15601	Eliminated from rate filing

Donations: - all below the line - not seeking rate recovery

Account 260205.760100	5,500
Account 260221.760100	54,760
Account 260205.760200	1,620
	61,880

Social Club Memberships:

Account 260205.575280.16	506	American Backflow Prevention 140, Tn Society of CPS's 230, American Water Works Association 136
Account 260215.575280.16	800	TN Board of Law Examiners
Account 260218.575280.16	160	Shrm Org
Account 260219.575280.16	962	National Safety Council, JJ Keller & Associates
Account 260205.575242.16	4,984	American Water Works Association
Account 260206.575242.16	1,042	American Water Works Association - pd to incorrect BU - should be 260205
Account 206214.575242.16	670	Engineers Club 50; NSPE Membership dues 220; Engineering License 400
Account 260221.575242.16	3,730	Tn Chamber of Commerce 925; Homebuilders Assoc 385; Chattanooga Mfg Assoc 1,390; Tn Chamber 1030
	12,854	

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson/Sheila Miller

EXPENSES

Question:

43. Provide the amount of each lobbying expense, charitable contribution, social club membership and athletic event paid by its Parent, Multi-State Utility, or Affiliated Utility Service Company and allocated to TAWC for each month of the test period and included in costs to be recovered in regulated rates. Provide the same information and breakdown for any amounts paid directly by TAWC and included in costs to be recovered in regulated rates. Identify the accounts charged for each amount.

Response:

See attached schedule.

Tennessee American Water Company
Service Company Charges
For the 12 Months Ended November 30, 2007
TRA DR 1 Item 42

Direct Charge	Dec2006		Jan2007	Feb2007	Mar2007	Apr2007	May2007	Jun2007	Jul2007	Aug2007	Sep2007	Oct2007	Nov2007	Total
534600	626,370	(1)	6,765	9,732	4,718	6,229	3,698	9,333	2,557	5,157	5,245	5,881	5,009	690,694
534700	27,204		20,107	50,716	38,645	41,745	33,155	29,475	56,587	27,758	30,492	33,545	32,923	422,351
	653,574		26,872	60,448	43,362	47,975	36,853	38,808	59,144	32,916	35,736	39,426	37,932	1,113,045
National Allocation														
534600	297,039		234,199	223,100	160,832	212,528	250,586	236,160	241,592	249,855	234,485	253,924	246,787	2,841,088
534620	15,910		1,438	(1,431)		380	200	141	123			75	271	17,106
534650	34,982		43,313	81,571	75,754	65,586	83,760	45,559	65,433	41,101	68,932	44,005	57,587	707,582
534700	26,123		30,333	39,113	37,775	32,176	27,576	21,418	25,719	22,765	19,852	25,006	24,351	332,208
534750	44		(0)	22	16	66	202	533	808	1,400	1,493	202	1,060	5,846
	374,098		309,282	342,374	274,377	310,736	362,323	303,812	333,675	315,122	324,762	323,213	330,057	3,903,829
Regional Allocation														
534600	1,533		4,357	5,190	4,906	4,729	5,306	4,966	7,291	5,724	6,080	5,739	4,794	60,614
534700	36,329		36,216	20,391	33,314	27,317	32,382	23,783	9,187	28,009	24,998	34,684	26,079	332,690
534750	2,547		2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	(25,941)	1,190	1,190	(641)
	40,409		43,119	28,128	40,767	34,592	40,235	31,296	19,025	36,280	5,137	41,613	32,063	392,663
														5,409,537

Attrition year		Sept 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	June 09	July 09	Aug 09	Total
534600	Corp	265,475	250,640	259,416	266,127	265,118	272,207	267,288	255,539	264,993	272,502	242,452	263,485	3,145,242
534700	Regional	98,766	97,793	100,674	97,562	99,064	98,571	105,277	99,553	97,303	99,587	95,297	100,501	1,189,948
		364,241	348,433	360,090	363,689	364,182	370,778	372,565	355,092	362,296	372,089	337,749	363,986	4,335,190

(1) $619,936 of $626,370 - JE related to Svc Co Pension Acctg FAS 87
*The plan, which was used for the attrition year, is based on historical percentages of allocation.

TN-TRA-01-Q042-ATTACHMENT
Page 1 of 1

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

EXPENSES

Question:

42. Provide the amount of direct and allocated charges to TAWC from its Parent, Multi-State Utility, or Affiliated Utility Service Company, by account, for each month of the test period and the projected amount for each month of the attrition period.

Response:

See attached schedule.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Paul Herbert

EXPENSES

Question:

41. Provide a copy of TAWC's Cost Allocation Study and support for any proposed changes in rate design.

Response:

The cost allocation study was included with the testimony of Mr. Paul Herbert. Additional working papers are on the enclosed CD.

TENNESSEE AMERICAN WATER COMPANY
DIRECTOR'S FEES
ACCOUNT 260205.575270.16
FOR THE TEST YEAR ENDING 11/30/07
TRA DR 1 Item 40

$500 Attendance Fee and $1,000 Retainer Fee
Only outside directors are paid

Director	Date	Amount	
John F Germ	6-Dec	500	4th qrt
William P Sudderth		500	
John F Germ	7-Jan	1,000	retainer fee
William P Sudderth		1,000	
William P Sudderth	1-Apr	1,000	retainer fee
John F Germ		1,000	
William P Sudderth	1-Jul	1,000	retainer fee
John F Germ		1,000	
William P Sudderth	7-Aug	500	1st qrt
John F Germ		500	
William P Sudderth	8/30/2007	500	2nd qrt
John F Germ		500	
William P Sudderth	10/1/2007	1,000	retainer fee
John F Germ		1,000	
William P Sudderth	11/5/2007	500	3rd qtr
		11,500	

Meeting dates:

December 19, 2006	Held in Chattanooga, TN	
John F. Germ	present	500
W P. Sudderth	present	500
Daniel W. Warnock	present	
John S. Watson	present	
Ellen C. Wolf	absent	
John S.Young	present	
May 1, 2007	Held in Chattanooga, TN	
John F. Germ	present	500
William P. Sudderth	present	500
Daniel W. Warnock	present	
John S. Watson	present	
Ellen C. Wolf	present	
John S. Young	present	
August 29, 2007	Held in Chattanooga, TN	
John F. Germ	present	500
William P. Sudderth	present	500
John S. Watson	present	
Ellen C. Wolf	present	
John S. Young	absent	
October 30, 2007	Held in Chattanooga, TN	
John F. Germ	absent	
Rochelle Kowakski	present	
Walter Lynch	present	
William P. Sudderth	present	500
John S. Watson	present	
Ellen C. Wolf	absent	
John S. Young	absent	

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

EXPENSES

Question:

40. Provide a schedule identifying all directors of TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, dates of meetings attended, and the amount of directors' fees attributable to each meeting for each month of the test period. Identify the account to which these fees are booked.

Response:

See attached schedule.

TENNESSEE AMERICAN WATER COMPANY
RENTS
ATTRITION YEAR ENDED: 08/31/09

Balance as of:	08/31/09	Year Ending 11/30/2007 Amount	Normalized Adjustments	Normalized year	Attrition Adjustment	Total Rent Expense for the Attrition Year
6411	SS RENTS	-		0		0
6413	WT RENTS	-		0		0
6415	T&D RENTS	375	(75)	300		300
6418	A&G RENTS	-		0		0
6427	CA RENTS - EQUIPMENT	2,794	(722)	2,072		2,072
6428	ADM&GENERAL RENTS	26,868	(18,079)	8,789		8,789
		30,037	(18,876)	11,161	0	11,161

neopost
WE VALUE YOUR MAIL

VIP
NATIONAL & MAJOR ACCOUNTS

November 29, 2006,

Good Evening Pam & John,

Thank you for your consideration and support of Neopost. As per our communication, I have attached two documents that require your signature for order processing (Lease order & NeoFunds postage account).

We only require signatures on these documents – nothing else is needed to process the order.

Please sign both documents and fax-back to 732-679-4394

Thank you again for your support.

Anthony Chiusano
Neopost National Account Manager
Office @ 732-679-0073
Fax @ 732-679-4394
a.chiusano@neopost.com

National Account

Neopost National Account Schedule

CUSTOMER COPY

Office use only
Lease#
POC#

QT06-214690147A
Date: November 29, 2006

EQUIPMENT ADDRESS
Tennessee American Water
1101 Broad Street
Chattanooga, TN 37402
Telephone # (423) 755 - 7659
New Customer

INVOICE ADDRESS
Tennessee American Water
1101 Broad Street
Chattanooga, TN 37402
Telephone # (423) 755 - 7659
Not tax exempt

EQUIPMENT ORDERED

Model# / Services	Description	Quantity	Unit Price	Extended Price	Annual Rental	Annual Meter	Annual Maintenance	Other Contract
MH40-IJWP10L	IJ-40 Handfeed w/ Moistener	1						
-IJ40B2	-IJ-40 Base	1						
-7465233-02	-Sample pack of labels	1						
-IJ405060AF	-IJ40/50/60 Automatic Feeder	1						
-IJ40AI	-IJ-40 All Inclusive Postage M	1						
-IJ83	-IJ35/45/40/50/60 Moistene	1						
-IJWP10L	-10 lb. Weigh Platform (Low	1						
-EZ-STD	-EZ Scale Stands	1						

PAYMENT SCHEDULE

Type	Initial Term	Frequency	Equipment	Meter	Maintenance	RCP	S/A	TOTAL PAYMENT
Fair Market Val	36 months	Monthly	$160.09	Included	Included	Included		$160.09

Applicable taxes will be added to the above total payment.
Shipping and Handling included

This Schedule is subject to the terms and conditions set forth in the National Account Agreement Between American Water Works Service Company, Inc. and Neopost, Inc. ("Agreement"), which has an Effective Date of February 15, 2006. Should a conflict arise between this Schedule and the terms and conditions of the Agreement, the terms and conditions of the Agreement shall prevail. As noted in Section 3 (Payments) of Part I (General Contract Terms and Conditions) of the Agreement, payment shall be made within 30 calendar days after receipt of the invoice.

X _____
Customer Signature

12/01/06
Date

JOHN S. WATSON, VICE PRESIDENT
Print Name and Title

Page: 1 of 1

_____
Neopost Signature

_____
Date

_____
Print Name and Title

neoFunds™

GIVE YOURSELF A LITTLE CREDIT WITH A neoFunds ACCOUNT.

With a **neoFunds** account, you'll never run out of postage again! A **neoFunds** account is a simple plan that allows you to access a line of credit to refill your postage meter as often as you need. There's no pre-paying or making special trips to the post office; just use the **neoFunds** account to refill your meter and pay at the end of the month.

- Enrollment is easy, and everyone is pre-approved for a line of postage credit with no annual fees
- Instant online account access allows you to view or download your account history and usage activity
- Consolidate all your postal spending on one monthly bill from Neopost

3 simple pricing plans based on your monthly volume.

	BASIC	ADVANTAGE	PREMIER*
Monthly Postage Spend	0-$300	$301-$2500	$2500+
Monthly Fee	$7.99	$19.99	$0
Annual Fee	$0	$0	$0
Transaction Fee	0	0	1%
# of Resets	Unlimited	Unlimited	Unlimited

* There is a one-time $ 100 set-up fee for each Premier Account.

Three Easy Steps: (1) Select a plan that best suits your monthly postage spending (2) Start refilling your postage meter (3) You will receive a monthly invoice for your postage spending It's that easy!

Enrollment is simple, just complete the form below and your Neopost representative will open your neoFunds account.

Company Name: Tennessee American Water

Contact Name: PAMELA CUMMINGS

Telephone #: 423-755-7659

Fax #: 423-755-7636

Email Address: pcummings@amwater.com

Mailing Address: 1101 Broad Street

City: Chattanooga

State: TN

Zip Code: 37402

Tax ID #: 221683171

neoFunds Account Pricing Plan (check one)

Basic [ ] Advantage [ ] Premier [X]

$100 FEE IS WAIVED AS PER CARL ARMACOST

POC Account # (Existing Customers): TBA

Neopost Branch/Dealer: TBA

By signing below, you agree to the neoFunds Account Terms & Conditions provided on the reverse side of this form.

Authorized Signature: X [signature]

Date: DECEMBER 1, 2006

Print Name: JOHN S. WATSON

Title: VICE PRESIDENT & GENERAL MANAGER

Please fax order form to 510-489-9530.

WHY CHOOSE NEOPOST

Neopost is a leading worldwide provider of mailing and shipping solutions. Our innovative products and services bring simplicity and efficiency to your complete mailing process to make your business run more effectively.

neopost

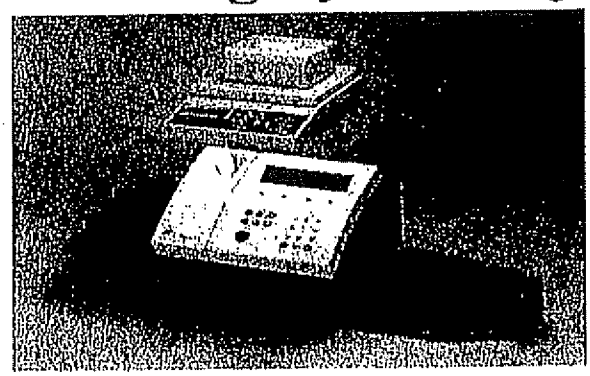
NEOPOST, INC.
3095S HUNTWOOD AVE.
HAYWARD, CA 94544
1-888-NEOPOST (636-7678)

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neopost *Simple as it should be.*

IJ 40 Digital w/ elec. Scale Mailing System



DESCRIPTION

The IJ 40 features a compact design combined with an easy-to-use operation that will enhance any growing business. Compact enough to place virtually anywhere, the IJ 40 will fit right into a mail office or home, and keep valuable desk space uncluttered. The IJ 40AL efficiently operates at 65 LPM, processing material from very thin to thick and uneven up to 1/4" thickness. With its new auto feed option the IJ 40 ensures big mailing operation capabilities for the small business environment.

Thoughtfully designed with a push-button keypad and no-mess Click'nSnap® ink cartridges, the IJ 40 is practical and intuitive. Simple controls include one-push access to many functions, while details of your chosen settings and options are shown in a big, clear graphic display with helpful prompts to guide you. Even the first-time user can easily get the mail out quickly, professionally and efficiently!

With the IJ 40 you will leave a professional impression on each envelope, and on your audience. The IJ 40 can print custom slogans and text messages that can even include high-resolution graphics, logos and images. It's an extremely cost-effective and professional means for marketing or communicating with clients.

FEATURES

- Digital Ink Jet meter technology; full IBI compliance
- No-mess Ink Jet Printing
- Automatic Date Advance
- Departmental Accounting up to 35 accounts
- Postage-On-Call with Direct Connect via modem
- Programmable jobs using up to five memory keys
- Large, easy-to-read LCD Display
- Automatic Label Dispenser
- Maximum thickness 1/4"
- Automatic Thickness Adjustment
- Interfaced Scale/Differential weighing Option
- Pre-loaded Mail Class Dies and ad slogans
- Exporting customized reports via PC connection

OPTIONS

- Scales: WP5 Integrity scale, WP30 thirty-pound, SE37IJ five-pound, SE57IJ ten-pound, SE67IJ twenty-pound, ST77-30 thirty-pound, or ST77-70 seventy-pound.
- Hand feed or Automatic Feeder
- Differential Weighing
- PC Connectivity/Mail Manager
- Moistener

APPLICATIONS

The IJ 40 is a low-volume mailing system designed for easy operation within mailrooms with many users and varied departmental use. Typical applications include:

- Periodic peak periods
- Mail accounting requirements
- Simple operation for multiple users
- Requirement for wide feed platform

SUPPLIES

- Ink Jet Cartridge, *part # 4105243U*
- Single Labels (300 per pack), *part # 7465233-01*
- Sure Seal™ Sealing Fluid, *part # 7457464*

FURNITURE

- Space Saver – CON36
- Basic – MT6833
- Deluxe – MTPK6833 *(1 ea MTSD6833 table,*

SPECIFICATIONS

Processing Speed: Up to 65 letters per minute

Automatic Label Dispenser: Built-in

Ink Cartridge Capacity:
17,000 impressions or 12 months

Number of programmable Jobs: 5

Value: Up to 5 digits (99,999)

Print Modes:
Normal posting; Omit date; Omit day; Date stamp; Advert only; Advert + Date stamp; Advert + text; Text only

Imprint Customization
-10 customized slogans, logos or images
-8 mail class dies
-5 user-defined text messages

Power Requirements: Voltage: 110VAC
Frequency: 50-60 Hz

Agency Approvals/Safety Certifications:
UL Listed; CSA Approved; Complies w/FCC rules Class A, Part 15; EnergyStar

Decibel Level Less than (<) 60 dBA

Size (L x H x W) 10 7/16" 14 1/4" 9 7/8"

OCÉ

RENTAL AGREEMENT

DATE SUBMITTED | ACO #/ORDER #

BILL TO
CUSTOMER NAME: AMERICAN WATER WORKS SERVICE Co. INC
AMERICAN WATER SHARED SERVICE CTR.
ADDRESS: P.O. BOX
CITY/STATE/ZIP: CHERRY HILL, N.J. 08034

SHIP TO (IF DIFFERENT)
CUSTOMER NAME:
ADDRESS:
CITY/STATE/ZIP:

CUSTOMER #	PARTY #	EXISTING MASTER AGREEMENT?	TAX EXEMPT?	TAX EXEMPT CERT ATTACHED?
241913	1033994141	YES ☒ NO ☐	YES ☐ NO ☒	YES ☐ NO ☒

BILL TO LOCATION #	BILL TO CONTACT NAME	BILL TO PHONE #	EMAIL ADDRESS
	BRIAN GRAY	856-310-5461	BGRAY@AMWATER.COM

SHIP TO LOCATION #	SHIP TO CONTACT NAME	SHIP TO PHONE #	EMAIL ADDRESS
BUSINESS UNIT NO.			

~~PURCHASE ORDER #~~	PO EXPIRATION DATE	REMOVAL FEE	REQ. INSTALL DATE	SERVICE ZONE
				1 ☐ 3 ☐

DEMO ORDER?	MODEL/SERIAL FOR DEMO EQUIPMENT	RENEWAL	EFFECTIVE DATE
YES ☐ NO ☐		YES ☐ NO ☐	

QTY	ITEM	EQUIP TYPE (NEW, RECON, REMAN, DEMO)	DESCRIPTION	SERIAL	PRICE LIST	RENT TERM # OF MOS.	MTH. RENT (PER UNIT)	ALLOW	CPC ABOVE ALLOW.
1	CM2530	NEW	MFP		RAMERICAN WATER AMUR 3YRS RW	36	299	5,000	.0099
1	944.5		S.K.				INCL.		B+W
1	0603		FEE				INCL.		
1	9285	NEW	FIN-COLL-DUNEN			36	62	-0-	.0850
1	9281	NEW	PAPER 2x550			36	25		Color
1	CM4530	NO NEW	FAX			36	21		
1	CM4530	30 NEW	128MB-MEM			36	12		

THE ABOVE PRICING INCLUDES: (USE SEPARATE FORMS FOR COPIER & FAX)
- ☒ CHEMICAL SUPPLIES (EXCLUDES PAPER & STAPLES)
- ☐ CHEMICAL SUPPLIES & STAPLES (EXCLUDES PAPER)
- ☐ NO SUPPLIES

BILLING REQUIREMENTS
- ☐ Standard (Usage billed monthly in arrears; Based on date of install; Consolidated)
- ☒ Special (attach signed "Customer Billing Requirements" checklist) — EXISTING —

CREDIT CARD RECURRING BILLING?	CARDHOLDER'S NAME	CREDIT CARD #	EXPIRATION DATE
YES ☐ NO ☐			

WORKBASKET: ALGASUN02 CUSTOMER ACKNOWLEDGEMENT

YOU ACKNOWLEDGE RECEIPT OF, AND AGREE TO BE BOUND BY OCÉ IMAGISTICS ADDITIONAL RENTAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN. ANY CHANGES THERETO MUST BE APPROVED IN WRITING BY OCÉ IMAGISTICS CORPORATE LEGAL DEPARTMENT OR SHALL NOT BE BINDING UPON OCÉ IMAGISTICS.

CUSTOMER'S SIGNATURE	DATE	PRINT SIGNER'S NAME	PRINT SIGNER'S TITLE
*	* 7/26/06	* JOHN S WATSON	* VICE PRESIDENT

SALES REP NAME	ROLE	SPLIT %'s	REP #	BRANCH NAME	ORGANIZATION
	A				NATL ☐ COMM ☐ BPC ☐
ROBERT C. HALL	W	50%	447248	PHILA.	NATL ☒ COMM ☐ BPC ☐
	I				NATL ☐ COMM ☐ BPC ☐
ROBERT C. HALL	P	25%	447248	PHILA.	NATL ☒ COMM ☐ BPC ☐

DELIVERY INSTRUCTIONS: Business hours: 9:15 AM to 3:00 PM

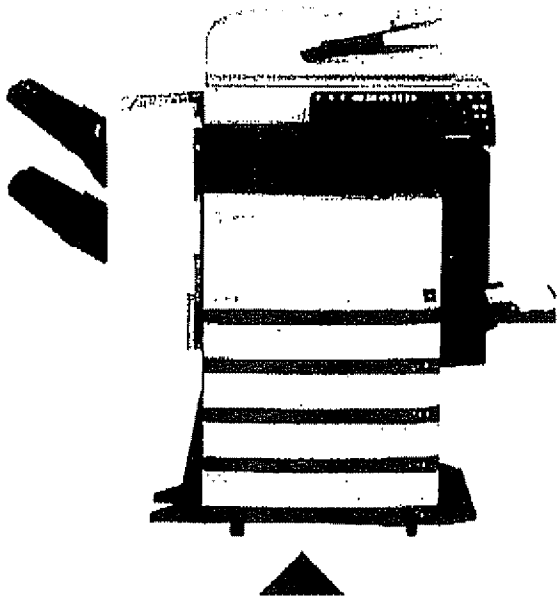
Delivery of customer equipment within building via: Stairs ☐ Elevator ☐ Loading Dock Available Yes ☐ No ☐

IF ORDER INCLUDES PICK-UP/TRADE IN'S, COMPLETE THE ADDITIONAL EQUIPMENT/TRADE-IN FORM

SALES REP'S SIGNATURE	DATE	BRANCH MANAGER'S SIGNATURE	DATE
Robert C. Hall			

Products : Multifunctional

MODEL cm3530



Multifunction Made Simple...We made it simple, so you can be more productive.
You have enough to do in your workday without trying to find your way around today's networked multifunctional environment. That's why we made the cm3530 an easy-to-use MFP so you'll spend less time trying to get things done and more time enjoying a productive workday. The cm3530 offers you all of the benefits you've come to expect in a multi-functional device: the ability to print and copy at 35 ppm, scan and fax. It seamlessly integrates into your network environment with standard network print and scan capabilities so workgroups can easily print, capture and distribute information and reduce overall document handling costs.

The cm3530 offers an unexpected breakthrough. It delivers the power of color. With this versatile MFP, you're in the driver's seat. The cm3530 allows you to control and manage color without sacrificing the speed, quality and versatility of the other functions. Color, when and where you need it, can make a big statement. You can reduce your TCO (Total Cost of Ownership) by adding high-quality black and white and cost-effective color. By consolidating imaging systems, we've eliminated the need for outsourcing and unnecessary consumables. The cm3530 with advanced technology – we just made it simple for you.

FEATURE/BENEFIT DESCRIPTIONS



More Configurations | Documents & Drivers

specifications

General	
Print Speed (Pages Per Minute) B/W	35 ppm
Maximum Monthly Volume	150,000
Scan Communications	
File Formats	PDF, TIFF, JPEG
Scan-to Capabilities	E-Mail, File, FTP, Internet Fax, PC, e-File (HDD)
Scan Resolution	100, 150, 200, 300, 400, 600 dpi
Fax Communications	
Modem Speed	33.6 Kbps
Data Compression	MH, MR, MMR, JBIG
Compatibility	Super G3

features

On-Demand Convenience Color: The cm353(a Black & White system that offers full capabilit without a significant increase in hardware cost. You have access to color when you want it, whe you need it. The Auto-Color-Select mode automatically distinguishes black and white originals from color originals within a mixed document. This assures optimum productivity a cost saving.

Color and Monochrome Network Scanning: Scan-to-Email with LDAP compliant search, Scai to-File (PC or Network), Scan-to-FTP, Scan-to-Internet Fax, Scan-to-Box (HDD Folder). Scanne documents can be sent directly to files and folde on the network without requiring a delivery serv or any special software.

9/28/06 GL

OCE IMAGISTICS INC
100 OAKVIEW DRIVE
TRUMBULL CT 06611 4724

PLEASE DIRECT INQUIRIES TO:
Ordering Supplies 800 462 6797
Requests for Service 800 243 5556
Billing Inquiries 800 945 9708
www imagistics com

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☐ Please check box for address change and complete on the back

B
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L
L
T
O
AMERICAN WATER WORKS SERVICE CO INC
TENNESSEE AMERICAN WATER CO
AMERICAN WATER SHARED SERVICES CTR
ACCOUNTS PAYABLE DEPT
PO BOX 5608
CHERRY HILL NJ 08034 0508

CUSTOMER NUMBER	246913
INVOICE NUMBER	405247420
INVOICE DATE	09/09/2006
P O NUMBER	SEE DETAILS
TOTAL AMOUNT DUE	$671 71
TERMS	PAYABLE UPON RECEIPT

AMOUNT ENCLOSED

DUNS 03 363 1461
TAX ID 06 1611068

PLEASE MAKE CHECK PAYABLE TO OCÉ IMAGISTICS INC
PLEASE INCLUDE YOUR ACCOUNT NUMBER ON YOUR REMITTANCE CHECK

TERMS PAYABLE UPON RECEIPT

CUSTOMER NUMBER	BRANCH	INVOICE DATE	INVOICE NUMBER
246913	4203	09/09/2006	405247420

INSTALLED AT	LINE	ITEM SERIAL	DESCRIPTION	QTY	UNIT CHARGE	AMOUNT
AMERICAN WATER WORKS SERVICE CO INC TENNESSEE AMERICAN WATER 1101 BROAD ST CHATTANOOGA TN 37402 2883 SITE ID 2787153	FOR PERIOD 08/17/2006 09/30/2006					
	5	CM3530 5120106	RENTAL WITH SUPPLIES	1 Mth 15 Days		438 75
		PO, BUS, UNIT 260205 A26ASUPV02	A26A SUPV02			
	FOR PERIOD 08/17/2006 09/30/2006					
	1	CM4530130	RENTAL COPIER PERIPHERAL	1 Mth 15 Days		17 61
	2	CM4530110	RENTAL COPIER PERIPHERAL	1 Mth 15 Days		30 82
	3	9285 6010010	RENTAL COPIER PERIPHERAL	1 Mth 15 Days		90 98
	4	9281 6030170	RENTAL COPIER PERIPHERAL	1 Mth 15 Days		36 68
						$614 84

TAXES STATE $43 03 COUNTY $13 84 CITY $0 00 TOTAL TAX SX $56 87

TOTAL LOCATION AMT $671 71

Received
SEP 18 2006
Shared Services Center

SX $56.87

Total $671.71

Enter copier readings online at www imagistics com

We certify that the goods or services covered by this invoice were produced and or performed in compliance with the Fair Labor Standards Act of 1938 as amended

1AAA400046

OCÉ IMAGISTICS INC
100 OAKVIEW DRIVE
TRUMBULL CT 06611 4724

PLEASE PRINT ANY BILLING ADDRESS CHANGES BELOW

_____

_____

_____

_____

MAIL PAYMENT TO:

OCE IMAGISTICS INC
P O BOX 856193
LOUISVILLE KY 40285 6193

CUSTOMER NUMBER	BRANCH	INVOICE DATE	INVOICE NUMBER
246913	4203	09/09/2006	405247420

CHARGES	$614 84
OTHER FEES	$0 00
STATE TAX	$43 03
COUNTY TAX	$13 84
CITY TAX	$0 00
GRAND TOTAL	$671 71
TOTAL DUE	$671 71

Enter copier readings online at www imagistics com

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1/31/07 GL

OCÉ IMAGISTICS INC
100 OAKVIEW DRIVE
TRUMBULL CT 06611-4724

5000226028 RM

PLEASE DIRECT INQUIRIES TO:
Ordering Supplies 800-462-8797
Requests for Service 800 243 5556
Billing Inquiries 800 945 9708
www imagistics com

01-16-07

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406077606

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B
I
L AMERICAN WATER WORKS SERVICE CO INC
L TENNESSEE AMERICAN WATER CO
AMERICAN WATER SHARED SERVICES CTR
T ACCOUNTS PAYABLE DEPT
O PO BOX 5608
CHERRY HILL NJ 08034 0508

CUSTOMER NUMBER 246913
INVOICE NUMBER 406077606
INVOICE DATE 01/06/2007
P O NUMBER SEE DETAILS
TOTAL AMOUNT DUE $1 454 35
TERMS PAYABLE UPON RECEIPT

1-6-07

AMOUNT ENCLOSED

DUNS 03 363 1461
TAX ID 06 1611068

PLEASE MAKE CHECK PAYABLE TO OCE IMAGISTICS INC
PLEASE INCLUDE YOUR ACCOUNT NUMBER ON YOUR REMITTANCE CHECK

TERMS PAYABLE UPON RECEIPT

CUSTOMER NUMBER	BRANCH	INVOICE DATE	INVOICE NUMBER
246913	4203	01/06/2007	406077606

INSTALLED AT	LINE	ITEM SERIAL	DESCRIPTION	QTY	UNIT CHARGE	AMOUNT
AMERICAN WATER WORKS SERVICE CO INC TENNESSEE AMERICAN WATER 1101 BROAD ST CHATTANOOGA TN 37402 2683 SITE ID 2787153	FOR PERIOD 01/01/2007 03/31/2007					
	5	CM3530 5120106 PO BUS UNIT 260205 A26ASUPV02	RENTAL WITH SUPPLIES	3 Mths		897 00
	FOR PERIOD 01/01/2007 03/31/2007					
	1	CM4530110	RENTAL COPIER PERIPHERAL	3 Mths		63 00
	2	CM4530130	RENTAL COPIER PERIPHERAL	3 Mths		36 00
	3	9285 6010010	RENTAL COPIER PERIPHERAL	3 Mths		186 00
	4	9281 6030170	RENTAL COPIER PERIPHERAL	3 Mths		75 00
	FOR PERIOD 10/01/2006 12/31/2006					
	6	CM3530 5120106 PO BUS UNIT 260205 A26ASUPV02	RENTAL USAGE WITH SUPPLIES	0 Copies	0 0099	0 00
			Black & White Copies 10793 Copies 15000 Allowed = 0 Billable Copies			
			READINGS USED TO CALCULATE USAGE BW 14561 (12/31/2006) 3768 (10/01/2006) = 10793 Copies			
	7	CM3530 5120106	RENTAL USAGE WITH SUPPLIES	873 Copies	0 085	74 21

SX 123.14

Enter copier readings online at www imagistics com

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1,454.35

OCÉ IMAGISTICS INC
100 OAKVIEW DRIVE
TRUMBULL CT 06611-4724

PLEASE PRINT ANY BILLING ADDRESS CHANGES BELOW

MAIL PAYMENT TO:

OCÉ IMAGISTICS INC
P O BOX 856193
LOUISVILLE KY 40285 6193

CUSTOMER NUMBER	BRANCH	INVOICE DATE	INVOICE NUMBER
246913	4203	01/06/2007	406077606

INSTALLED AT	LINE	ITEM SERIAL	DESCRIPTION	QTY	UNIT CHARGE	AMOUNT
AMERICAN WATER WORKS SERVICE CO INC TENNESSEE AMERICAN WATER 1101 BROAD ST CHATTANOOGA TN 37402 2883 SITE ID 2787153			PO BUS UNIT 260205 A26ASUPV02 Color Copies 873 Copies 0 Allowed = 873 Billable Copies READINGS USED TO CALCULATE USAGE COLOR 1409 (12/31/2006) 536 (10/01/2006) = 873 Copies			

$1 331 21

TAXES STATE $93 18 COUNTY $29 96 CITY $0 00 TOTAL TAX $123 14

TOTAL LOCATION AMT $1 454 35

CHARGES	$1 331 21
OTHER FEES	$0 00
STATE TAX	$93 18
COUNTY TAX	$29 96
CITY TAX	$0 00
GRAND TOTAL	$1 454 35
TOTAL DUE	$1 454 35

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We certify that the goods or services covered by this invoice were produced and or performed in compliance with the Fair Labor Standards Act of 1938 as amended

A G R E E M E N T

THIS AGREEMENT is made between John Hennen hereinafter referred to as OWNER and Tennessee-American Water Company, hereinafter referred to as PERMITTEE.

WHEREAS, Owner holds title in fee to real property located at 1326 Franklin Drive;

WHEREAS, there is located on Owner's property a loosely defined passageway approximately 175 to 180 feet in length and 12 feet in width extending from Franklin Drive to the northern boundary of Owner's property which is blocked by a locked chain.

WHEREAS, Water Company owns a water tank commonly referred to as the East Brainerd tank located in a generally souteasterly direction of the intersection of Lee Highway and Vance Road and in a generally northwestwardly direction of Owner's property located at 1326 Franklin Drive;

WHEREAS, Water Company owns an easement recorded at Book 14, Page 8 of the Register of Deeds office in Hamilton County, Tennessee, which extends from the northern edge of Owner's property to the East Brainerd tank;

WHEREAS, the most feasible access to the East Brainerd tank is by traveling from Franklin Drive to and over the loosely defined passageway on Owner's property to and over the Water Company's easement referred to in the preceding paragraph to the East Brainerd tank;

WHEREAS, it is necessary for Water Company personnel to have access to the East Brainerd tank for periodic maintenance, repairs and other activity.

IN CONSIDERATION of the premises, covenants and mutual agreement of Owner and Water Company, it is agreed that:

1. Owner shall install a lock at each end of the chain barring entry to the loosely defined passageway extending from Franklin Road to the northern edge of his property. Owner shall retain the key to the lock at one end of the chain and shall give to Water Company the key to the lock at the other end of the chain.

2. Owner shall give free access to Water Company along the loosely defined passageway described above. Water Company shall relock the chain after entry and after exiting through the chain.

3. Water Company shall pay to Owner twenty-five and no/100s ($25.00) Dollars each month so long as this Agreement is in effect for access to the above-described loosely defined passageway.

4. In the event that Owner's property is damaged through access of Water Company personnel to the above-described loosely defined passageway, Water Company shall restore the property to a condition comparable to the condition of the property prior to damage.

5. This Agreement shall extend for the term of one (1) year from the date of execution of this Agreement and shall be automatically renewed at the end of each one (1) year term. However, each party to this Agreement shall have the right to cancel this Agreement upon sixty (60) days' written notice to the other party to this Agreement. Notice of cancellation by Owner shall be given by registered mail to Tennessee-American Water Company in care of the Vice President. Notice of cancellation by Water Company shall be given by registered mail to John Hennen, 1326 Franklin Drive, Chattanooga, Tennessee.

6. This Agreement is binding upon and shall inure to the benefit of each of the parties hereto and their respective heirs, administrators, successors and assigns.

John Hennen

STATE OF TENNESSEE:

COUNTY OF HAMILTON:

On this 16th day of April, 1985, before me, the undersigned Notary Public, duly appointed, commissioned and qualified in and for the said State and County, personally appeared John Hennen with whom I am personally acquainted, to me known to be the person described in and who executed the foregoing instrument, and acknowledged that he executed the same as his free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal at my office in said County on the day and year first above written.

Alison E. Bonds
NOTARY PUBLIC

My commission expires 1/25/89

STATE OF TENNESSEE:

COUNTY OF HAMILTON:

Before me Martha G. Bush, a Notary Public in and for the State and County aforesaid personally appeared Richard T. Sullivan, with whom I am personally acquainted and who, upon oath, acknowledged himself to be the Vice President of Tennessee-American Water Company, the within-named bargainor, a corporation, and that he as such Vice President, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as Vice President.

WITNESS my hand and official seal at office in Chattanooga, Tennessee, this 17 day of April, 1985.

TENNESSEE-AMERICAN WATER COMPANY

By R T Sullivan
Richard T. Sullivan, Vice Pres.

Martha G. Bush
NOTARY PUBLIC

My commission expires: April 7, 1987

Form F02010 (6/02)

NORFOLK SOUTHERN™

As Agent For THE ALABAMA GREAT SOUTHERN RAILROAD COMPANY

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Page 1 of 1 **INVOICE**

Invoice Number	Invoice Date	Account Number
9701041145	JANUARY 15, 2007	PJ5590

2-22-07 RCVD 0020

Bill To TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

50107151
RM

Remit To
NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

Direct Inquiries To
540-981-5499 **Fax** 540-981-5531

Invoice Description	Agreement Date	Last Amended	Service Period	Amount
	1940/01/13		From 2007/01/01 To 2007/12/31	15 00

A06PCC

LEASE OF PROPERTY FOR WATER
PIPE CROSSING CHATTANOOGA TN
C-5897 C-60414 C-35714
LOCATION CHATTANOOGA TN
REFERENCE NUMBER 5897
BILL NUMBER RPJ5590004

PLEASE PAY THIS AMOUNT $15 00

Please Detach and Remit with Payment

Invoice Number	Invoice Date	Account Number
9701041145	JANUARY 15, 2007	PJ5590

TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

AMOUNT DUE $15 00

PAYMENT DUE BY FEBRUARY 14, 2007

NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

N L&N-2205 E
2058-132

AN AGREEMENT, made and entered into this 13th day of January, 1940, by and between

BELT RAILWAY COMPANY OF CHATTANOOGA, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, and THE ALABAMA GREAT SOUTHERN RAILROAD COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Alabama, Lessee of said Belt Railway Company of Chattanooga, hereinafter together for convenience styled the Railroad Companies, parties of the first part; and

CITY WATER COMPANY OF CHATTANOOGA, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, hereinafter for convenience styled the Licensee, party of the second part;

W I T N E S S E T H:

THAT the RAILROAD COMPANIES, for and in consideration of the rentals hereinagreed to be paid to them by the Licensee, as hereinafter stated, and of the covenants of the Licensee upon its part to be kept and performed, as hereinafter expressed, hereby give and grant unto the Licensee, in so far as they lawfully may and without warranty of title, the right or license, determinable as hereinafter expressed, to construct and maintain a twenty (20) inch cast iron water main or pipe across the right of way and under the main track (E. Lake Division) of the Railroad Companies, at CHATTANOOGA, in the County of Hamilton and State of Tennessee, 3915 feet northeast of Mile Post E-6, substantially as shown upon the blue-print of Drawing No. 16559, dated November 6, 1939, hereunto annexed and by mutual agreement of the parties hereto made a part hereof; the location of said water main or pipe on the right of way of the Railroad Companies being colored red thereon.

AND the LICENSEE hereby covenants and agrees in consideration of said license:

1. That it will yield and pay unto the Railroad Companies the rent or sum of FIFTEEN DOLLARS ($15.00) per annum, payable in advance, on the day of the date hereof in each year during the life of this agreement.

2. That in the installation and construction of said pipe upon and across the right of way and under the main track of the Railroad Companies, as aforesaid,

the Licensee shall conform in all respects to the plans and specifications shown and mentioned upon the said attached blue-print and such other specifications as may be prescribed by the Railroad Companies in the installation and construction of said pipe; it being understood that the work of constructing and maintaining said pipe shall be done at the sole cost and expense of the Licensee, and at all times during its progress, be subject to the inspection and supervision, and upon its completion, to the approval, of the proper officer of the Railroad Companies.

3. That the Licensee will maintain the said pipe at all times during the existence of the same upon and along the right of way of the Railroad Companies in such condition that the said pipe, or the use thereof by the Licensee, shall not be or become an obstruction to, or interfere with, the safe and proper maintenance of the roadbed or the tracks or structures upon the same, or endanger life or limb of employees of the Railroad Companies or other persons on the right of way and premises of the Railroad Companies.

4. That in the event that the Railroad Companies shall, at any time hereafter during the life of this agreement, make any change in their roadbed, or the structures thereon, or construct any additional tracks or structures upon their said right of way, and shall find it necessary to disturb said pipe in so doing, then and in such event, the Licensee will, at its own cost and expense, upon notice, in writing, so to do, served upon it by the Railroad Companies, change the location of said pipe and thereafter maintain the same hereunder, so that the said pipe shall not interfere with the work of the Railroad Companies.

5. That the privilege hereby granted is to be used and enjoyed at the sole risk of the Licensee, and, in consideration of the benefit to be derived therefrom by the Licensee, it covenants hereby that it will indemnify and save harmless the Railroad Companies against any and all risks, loss, injury, damage or expense, accruing from or by reason of the construction or maintenance of the said pipe upon and alc : the right of way or premises and under the track of the Railroad Companies, or the use of the same by the Licensee hereunder. And

this covenant shall run with the license herein granted.

6. That in the event that the Licensee shall make default in the performance of any one or more of its covenants in this agreement contained, or in the event that the said pipe shall by reason of improper maintenance or otherwise become a source of danger to, or be likely to interfere with the operations of the Railroad Companies on their said line of railroad, or in the event that the Railroad Companies shall at any time require for railroad purposes the right of way occupied by said pipe, or any part or parcel thereof, then and in any of such events, the license hereby granted may, at the option of the Railroad Companies, be deemed to be forfeited, and the Licensee shall, at its own cost and expense, upon being notified by the Railroad Companies, in writing, so to do, forthwith remove its said pipe from the right of way of the Railroad Companies, and restore said right of way to condition existing prior to the construction of said pipe thereupon; or, in default thereof, the Railroad Companies may bring an action to require the removal of said pipe by the Licensee, or may themselves remove the same and restore the condition of said right of way, at the expense of the Licensee.

AND IT IS MUTUALLY COVENANTED AND AGREED:

7. That this agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto, as well as upon the parties themselves.

IN WITNESS WHEREOF, the parties hereto have executed these presents, in

duplicate, each part being an original, the day and year first above written.

In presence of:

C. Charles G. Day

As to Belt Railway Company of Chattanooga.

BELT RAILWAY COMPANY OF CHATTANOOGA,
By

Vice-President.

In presence of:

C. Charles G. Day

As to The Alabama Great Southern Railroad Company.

THE ALABAMA GREAT SOUTHERN RAILROAD COMPANY,
By

Vice-President.

In presence of:

Bill S. Murray

As to Licensee.

CITY WATER COMPANY OF CHATTANOOGA,
By

R. B. Freeman

Vice President.

Dec. 29, 1939 B r
5897

NORFOLK SOUTHERN™

Form FD2010 (6/02)

Page 1 of 1 **INVOICE**

As Agent For THE CINCINNATI NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPAN

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Invoice Number	Invoice Date	Account Number
9701035259	JANUARY 8, 2007	PJ5590

Bill To TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

50107151
RM

Remit To
NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

Direct Inquiries To
540-981-5499 **Fax** 540-981-5531

Invoice Description

Agreement Date	Last Amended	Service Period	Amount
1974/08/06	1979/03/21	From 2007/01/01 To 2007/12/31	100 00

A216POC

UNDERGRADE WATER PIPE LINE ON
PROPERTY RED BANK TN C-61183
THIS LEASE COVERS PERIOD
3-21 THRU 3-20 EA YR
BILLED JAN 1ST EA YR
LOCATION TN
REFERENCE NUMBER 61183
BILL NUMBER RPJ5590011

PLEASE PAY THIS AMOUNT $100 00

Please Detach and Remit with Payment

Invoi
97

TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

AM

NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

2812-140

IT IS AGREED between

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY, an Ohio corporation,

hereinafter styled Company; and

STRICKLAND PATTERN WORKS, a Tennessee corporation,

hereinafter styled Licensee:

1. COMPANY grants unto Licensee, insofar as its title enables it so to do, the license, as a personal privilege and not transferable without the written consent of Company, to construct and maintain an undergrade water pipe line upon the right of way or property (hereinafter called property) of Company, at RED BANK, Tennessee ; the aforementioned installation, hereinafter called "Facility", being that identified and located substantially as shown in red color on annexed print of Drawing dated February 1974 (furnished by Licensee).

Licensee will pay the sum of $50 as a consideration for the license hereby granted. Licensee further agrees to pay unto Company for said privilege a rent of ONE HUNDRED ----------DOLLARS ($100) per annum, payable in advance. Licensee further agrees to reimburse Company, upon bill rendered, for any and all expenses which may be incurred by Company, resulting from or in connection with any such special engineering studies, field supervision or flagging protection as Company may find necessary to perform in connection with the installation or maintenance of said Facility.

2. Licensee will construct and maintain Facility, at its expense, in such manner as will not interfere with operations of Company or endanger persons or property of Company, and in accordance with (a) plans and specifications (if any) shown on said print and any other specifications reasonably prescribed by Company, (b) applicable regulations prescribed by statute or by Governmental authority, and (c) applicable specifications adopted by the Association of American Railroads when not in conflict with plans, specifications or regulations mentioned in (a) and (b) above. Licensee will, at its expense, make such changes in location, grade or construction of Facility, as may be, at any time, required by Company.

3. If Facility endangers or interferes with operations of Company, or if Licensee is in default hereunder and does not remedy such default or condition after notice by Company so to do, this license may be revoked by Company and Licensee shall, at its expense, upon written notice by Company, and in any event upon termination of this agreement by either party as hereinafter provided, remove Facility from Company's property and restore said property to its condition existing prior to construction of Facility. If Licensee fails to remove Facility, Company may do so at Licensee's expense. If an emergency arises which in Company's judgment requires immediate repairs to Facility, Licensee will, upon request, do the necessary work, or, failing so to do, Company may make such repairs at Licensee's expense.

4. Said Facility shall be constructed and maintained at the sole risk of Licensee and Licensee agrees, without regard to negligence on the part of Company or any other corporation controlling, controlled by or under common control with Company, to save Company or any other corporation controlling, controlled by or under common control with Company wholly harmless from and against all claims, damages, expenses and liability (whether or not such liability has been judicially determined) for loss of life, personal injury or damage to property, resulting from or in any manner attributable to the construction, maintenance, use, operation or presence of the Facility, or to the presence of the equipment or employees of Licensee, on Company's property.

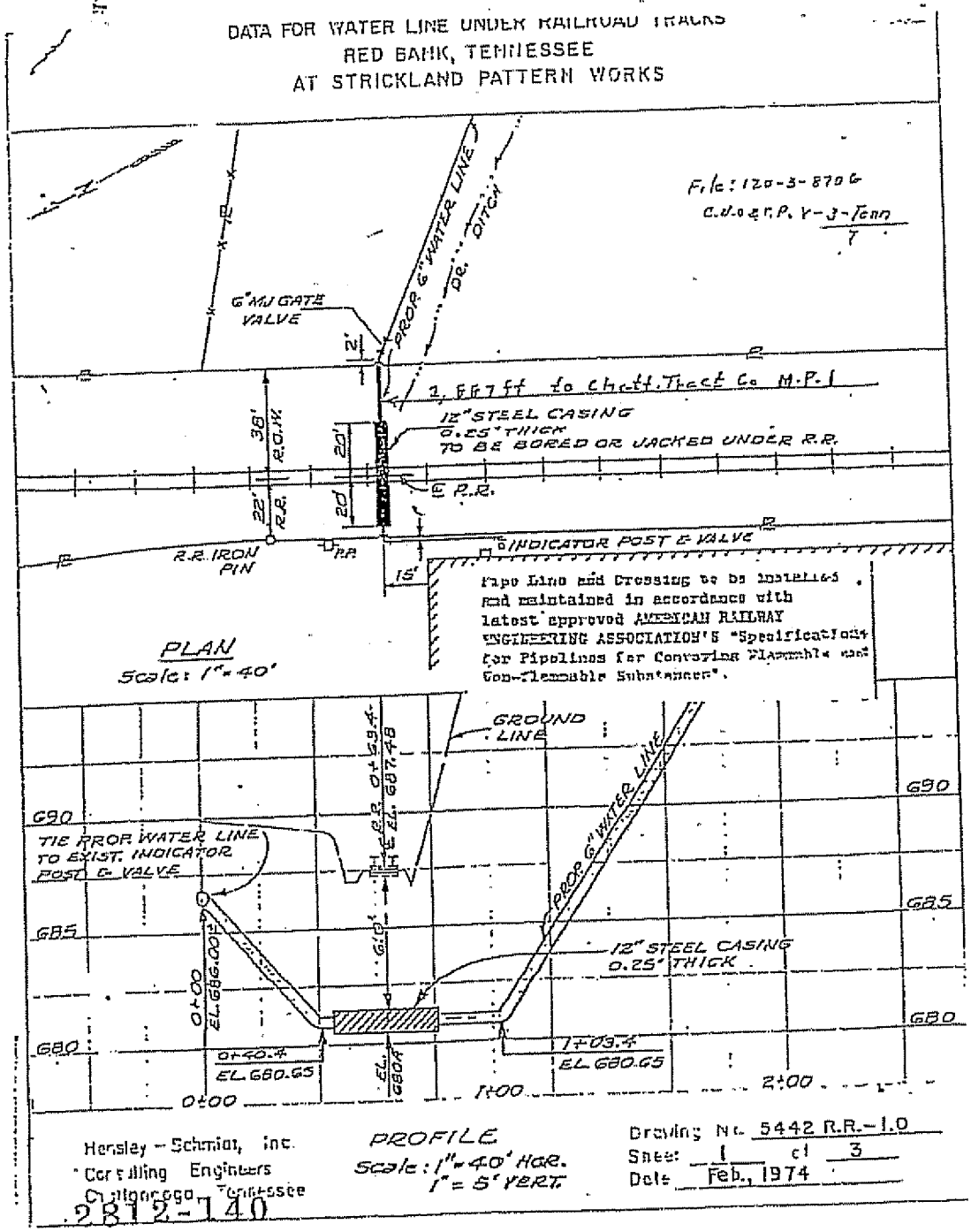
5. This agreement shall take effect as of the 1st day of May, 19 74, and may be terminated by either party hereto at any time by 30 days' written notice to the other of such termination.

EXECUTED in duplicate, each part being an original, as of August 6, 1974.

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY,
By
W. D. Mackeen
Vice President.

STRICKLAND PATTERN WORKS,
By
H. W. Strickland
President.

FNH:tes - 7/12/74
61183
2812-140


DATA FOR WATER LINE UNDER RAILROAD TRACKS
RED BANK, TENNESSEE
AT STRICKLAND PATTERN WORKS
File: 120-3-870 G
C.N.O. & T.P. V-3-Tenn
6" MJ GATE VALVE
PROP 6" WATER LINE
DR. DITCH
1,667 ft to Chatt. Tract Co M.P. 1
12" STEEL CASING 0.25" THICK TO BE BORED OR JACKED UNDER R.R.
38' R.O.W.
22' R.R.
20'
20'
℄ R.R.
R.R. IRON PIN
6" INDICATOR POST & VALVE
15'
Pipe Line and Crossing to be installed and maintained in accordance with latest approved AMERICAN RAILWAY ENGINEERING ASSOCIATION'S "Specifications for Pipelines for Conveying Flammable and Non-Flammable Substances".
PLAN
Scale: 1"=40'
GROUND LINE
TIE PROP WATER LINE TO EXIST. INDICATOR POST & VALVE
PROP 6" WATER LINE
12" STEEL CASING 0.25" THICK
G90
G85
G80
0+00
EL. 686.00
0+40.4
EL. 680.65
EL. 680.4
0+59.4
EL. 687.48
1+09.4
EL. 680.65
1+00
2+00
PROFILE
Scale: 1"=40' HOR.
1"=5' VERT.
Hensley – Schmidt, Inc.
Consulting Engineers
Chattanooga, Tennessee
2812-140
Drawing No. 5442 R.R.-1.0
Sheet 1 of 3
Date Feb., 1974

Specification for Water Line Under Railway Tracks

	Carrier Pipe	Casing Pipe
Contents to be handled	Water	
Material & Type of Pipe	Cast Iron	Steel
Inside Diameter	6"	12"
Outside Diameter	6.90"	12.50"
Specification & Grade	Class 25 w/ 21/45 physical	Spiral Welded Steel
Wall Thickness	0.52"	0.25"
Maximum Working Pressure	130 p.s.i.	—
Test Pressure	500 p.s.i.	—
Type of Joint	Mechanical Joint	Spiral Welded
Method of Installation	—	Boring or Jacking

Distance From Shut-Off Valve to Center line of Nearest Track (ft.) 40'

Protection at Ends of Casing (If Required)

Both Ends X One End _____ Type 8" Concrete Bulkhead

Bury Base of Rail to Top of Carrier Pipe or Casing (If Required)

Ft. 6' In. —

Hensley-Schmidt, Inc.
Consulting Engineers
Chattanooga, Tennessee

Drawing No. 5442-RR-2.0
Sheet 2 of 3
Date Feb., 1974

2812-140

Form F02010 (6/02)

NORFOLK SOUTHERN™

Page 1 of 1 **INVOICE**

As Agent For THE CINCINNATI NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPAN

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Invoice Number	Invoice Date	Account Number
9701037154	JANUARY 9, 2007	PJ5590

Bill To
TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

A06PDC
5010715 1
RM

Remit To
NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

Direct Inquiries To
540-981-5499 **Fax** 540-981-5531

Invoice Description

Agreement Date	Last Amended	Service Period	Amount
1948/09/09		From 2007/01/01 To 2007/12/31	15 00

LEASE OF PROPERTY FOR WATER
PIPES AT CHATTANOOGA TN
C-5897 C-60414 C-35714
THIS LEASE COVERS PERIOD
9-9 THRU 9-8 EA YR
BILLED JAN 1ST EA YR
LOCATION TN
REFERENCE NUMBER 5897
BILL NUMBER RPJ5590005

PLEASE PAY THIS AMOUNT $15 00

Please Detach and Remit with Payment

Invoice Number	Invoice Date	Account Number
9701037154	JANUARY 9, 2007	PJ5590

TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

AMOUNT DUE $15 00

PAYMENT DUE BY FEBRUARY 8, 2007

NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

THIS AGREEMENT, made and entered into this 9th day of September, 1948, by and between

CHATTANOOGA TRACTION COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, hereinafter for convenience styled the Traction Company, party of the first part; and

CITY WATER COMPANY OF CHATTANOOGA, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, hereinafter for convenience styled the Licensee, party of the second part;

W I T N E S S E T H:

THAT the TRACTION COMPANY, for and in consideration of the rentals herein agreed to be paid to it by the Licensee, as hereinafter stated, and of the covenants of the Licensee upon its part to be kept and performed, as hereinafter expressed, hereby gives and grants unto the Licensee, in so far as the Traction Company's present title enables it so to do, the right or license, determinable as hereinafter provided, to construct and maintain upon, along and across the right of way and through the underpass for the main track of the Traction Company, running between C & D Junction and Valley Junction, at NORTH CHATTANOOGA, in the State of Tennessee, the following water mains and crossings; to wit,

(1) A six (6) inch cast iron water main or pipe crossing said right of way and main track at a point 10813.8 feet north of Valley Junction, said pipe to be encased in a twelve (12) inch double strength concrete pipe where the same passes under said track;

(2) A six (6) inch cast iron water main or pipe which enters upon the easterly side of said right of way and passes under said main track at a point 6290 feet northeast of said Valley Junction, thence turning and continuing upon and along said right of way, on the westerly side of said main track, in a southwesterly direction, for a distance of 438 feet, passing through the Valdeau underpass of the Traction Company, to connection with two (2) inch water main or pipe next hereinafter mentioned, said pipe to be encased in a twelve (12) inch cast iron pipe where it passes under said main track; and

(3) A two (2) inch cast iron water main or pipe crossing said right of way and passing under said main track at a point 5942 feet northeast of said Valley Junction, said pipe being encased in a six (6) inch cast iron pipe where it passes under said track;

All being substantially as shown on blueprint of Drawing, dated July 10, 1948, hereunto annexed and hereby made a part of this Agreement; the location of said

pipes on the right of way of the Traction Company being indicated in red thereon.

AND the LICENSEE hereby covenants and agrees in consideration of said license:

1. That it will yield and pay unto the Traction Company the rent or sum of FIFTEEN DOLLARS ($15.00) per annum, payable in advance, on the day of the date hereof in each year during the life of this agreement.

2. That this license is a personal privilege to the Licensee hereunder, and shall not be transferred or assigned without the consent, in writing, of the Traction Company.

3. That in the installation and construction of said pipes upon, along and across the right of way and through the underpass of the Traction Company, as aforesaid, the Licensee shall conform in all respects to plans and specifications shown on said annexed blueprint and such other specifications as may be prescribed by the Railway Company; it being understood that the work of constructing and maintaining said pipes shall be done at the sole cost and expense of the Licensee, and at all times during its progress be subject to the inspection and supervision, and upon its completion to the approval, of the proper officer of the Traction Company.

4. That the Licensee will maintain the said pipes, at all times during the existence of the same upon the right of way of the Traction Company, in such condition that the said pipes, or the use thereof by the Licensee , shall not be or become an obstruction to, or interfere with, the safe and proper maintenance of the roadbed of the Traction Company or tracks or structures upon the same, or endanger life or limb of employees of the Traction Company or other persons on the right of way and premises of the Traction Company.

5. That in the event that the Traction Company shall, at any time hereafter during the life of this agreement, make any change in its roadbed, or the structures thereon, or construct any additional tracks or structures upon its said right of way, and shall find it necessary or advisable to disturb said pipes or change the location, grade or construction thereof in so doing, then and

in such event the Licensee will, at its own cost and expense, upon notice, in writing, so to do, served upon it by the Traction Company, change the location, grade or construction of said pipes in accordance with the requirements of the Traction Company, and thereafter maintain the same hereunder in all other respects as herein provided.

6. That the privilege hereby granted is to be used and enjoyed at the sole risk of the Licensee, and, in consideration of the benefit to be derived therefrom by the Licensee, it covenants hereby that it will indemnify and save harmless the Traction Compsny against any and all risks, loss, injury, damage or expense accruing from or by reason of the construction or maintenance of the said pipes of the Licensee upon, along and across the right of way or premises and under the track and through the underpass of the Traction Company, or the use of the same by the Licensee hereunder, whether such loss, injury, damage or expense is due in whole or in part, proximately or remotely, to the presence of said pipes on the right of way or premises of the Traction Company, or whether it may be attributable to any extent to the negligence of the Traction Company or otherwise; PROVIDED, that the foregoing indemnity shall not be deemed to include any damage to property of the Traction Company resulting solely from negligence of the Traction Company or its employees without relation to the construction, maintenance, use or presence of said pipes on the right of way or premises of the Traction Company.

AND IT IS MUTUALLY COVENANTED AND AGREED:

7. That either party hereto may terminate this agreement at any time hereafter by serving upon the other thirty (30) days' notice, in writing, of the election to terminate the same; and at or before the expiration of the time limited by such notice the Licensee will remove its said pipes from the right of way of the Traction Company and restore said right of way to its condition existing prior to the construction of said pipes thereupon; or, in default thereof, the Traction Company may bring an action to require the removal of said pipes by the Licensee, or may itself remove the same from and restore the con-

dition of said right of way, at the expense of the Licensee.

8. That the right of the Traction Company to revoke this license and require the removal of said pipes by notice to the Licensee, as aforesaid, shall always obtain, notwithstanding payment of rental in advance and full compliance by the Licensee with all of its covenants in this agreement contained; the Traction Company hereby agreeing that it will, if demand be made upon it by the Licensee, in the event of the revocation of this license, refund to the Licensee the unearned portion of any rental which may have been paid in advance by the Licensee.

IN WITNESS WHEREOF, the parties hereto have executed these presents, in duplicate, each part being an original, as of the day and year first above written.

In presence of:

.....

.....
As to Traction Company

CHATTANOOGA TRACTION COMPANY,
By

.....
Vice President.

In presence of:

.....

.....
As to Licensee.

CITY WATER COMPANY OF CHATTANOOGA,
By

.....
Vice President.

8-10-48 SNC/t
5897

Form F02810 (8/02)

NORFOLK SOUTHERN™

As Agent For NORFOLK SOUTHERN RAILWAY CO

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Page 1 of 1 **INVOICE**

Invoice Number	Invoice Date	Account Number
9701037861	JANUARY 10, 2007	PJ5590

01-22-07 P

Bill To TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

FA6F0C

5010715

Remit To
NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

0011

Direct Inquiries To
540-981-5499 **Fax** 540-981-5531

Invoice Description

RM

Agreement Date	Last Amended	Service Period	Amount
1942/03/10		From 2007/01/01 To 2007/12/31	15 00

LEASE OF PROPERTY FOR WATER
PIPE AT CHATTANOOGA TN
C-5897 C-60414 C-35714
THIS LEASE COVERS PERIOD
3-10 THRU 3-9 EA YR
BILLED JAN 1ST EA YR
LOCATION TN
REFERENCE NUMBER 5897
BILL NUMBER RPJ5590003

PLEASE PAY THIS AMOUNT $15 00

Please Detach and Remit with Payment

Invoice Number	Invoice Date	Account Number
9701037861	JANUARY 10, 2007	PJ5590

TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

AMOUNT DUE $15 00

PAYMENT DUE BY FEBRUARY 9, 2007

NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

N290-22/3 E

AN AGREEMENT, made and entered into this 10th day of March 1942, by and between

SOUTHERN RAILWAY COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Virginia, hereinafter for convenience styled the Railway Company, party of the first part; and

CITY WATER COMPANY OF CHATTANOOGA, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, hereinafter for convenience styled the Licensee, party of the second part;

W I T N E S S E T H:

THAT the RAILWAY COMPANY, for and in consideration of the rentals herein agreed to be paid to it by the Licensee, as hereinafter stated, and of the covenants of the Licensee upon its part to be kept and performed, as hereinafter expressed, hereby gives and grants unto the Licensee, in so far as the Railway Company's present title enables it so to do, the right or license, determinable as hereinafter expressed, to construct and maintain a twenty-four (24) inch cast iron Class B water main or pipe, and a thirty-six (36) inch reinforced concrete culvert encasing the same, for the most part, across the right of way and under the freight main tracks of the Railway Company, and the side tracks tributary thereto, at CHATTANOOGA, in the County of Hamilton and State of Tennessee, 1016 feet west of Milepost 240-A, and upon and along the southerly side of said right of way in a westerly direction from said point of crossing, a distance of 490 feet; ALL being substantially as shown upon the blue print of Drawing No. 15884, dated January 2, 1942, revised February 10, 1942, hereunto annexed and made a part of this agreement; the location of said pipes on the right of way of the Railway Company being colored red thereon.

AND the LICENSEE hereby covenants and agrees in consideration of said license:

1. That it will yield and pay unto the Railway Company the rent or sum of FIFTEEN DOLLARS ($15.00) per annum, payable in advance, on the day of the date hereof in each year during the life of this agreement.

2. That in the installation and construction of said pipes upon, along and across the right of way and under the tracks of the Railway Company, as aforesaid

the Licensee shall conform in all respects to the plans and specifications shown and mentioned upon the said blue print hereto attached, and such other specifications as may be prescribed by the Railway Company; it being understood that the work of constructing and maintaining said pipes shall be done at the sole cost and expense of the Licensee, and at all times during its progress, be subject to the inspection and supervision, and upon its completion, to the approval, of the proper officer of the Railway Company.

3. That the Licensee will maintain the said pipes, at all times during the existence of the same upon the right of way of the Railway Company, in such condition that the said pipes, or the use thereof by the Licensee, shall not be or become an obstruction to, or interfere with, the safe and proper maintenance of the roadbed or the tracks or structures upon the same, or endanger life or limb of employees of the Railway Company or other persons on the right of way of the Railway Company.

4. That in the event that the Railway Company shall, at any time hereafter during the life of this agreement, make any change in its roadbed or the tracks or other structures thereon, or construct any additional tracks or structures upon its said right of way or property, or shall make or desire to make any other use of its said right of way or property, or any portion thereof, and shall find it necessary to disturb said pipe and culvert (herein together styled "Pipes") in so doing, then and in such event, the Licensee will, at its own cost and expense and without expense to the Railway Company, upon notice, in writing, so to do, served upon it by the Railway Company, change the location of and reconstruct said pipes, and thereafter maintain the same hereunder so that the said pipes shall not interfere with the work of the Railway Company or the use by the Railway Company of its right of way or property; and in the event said pipes shall hereafter be located under and below any existing or future track or tracks or other structure of the Railway Company, whether as a result of the construction of an additional track or tracks or other structures by the Railway Company or the relocation or reconstruction of the pipes as aforesaid, or otherwise, then and in such event or events those sections of the pipes which will extend under and below such track or structure shall, at the expense of the Licensee, be en-

cased in a thirty-six (36) inch reinforced concrete culvert or a casing of such specification and design as may be approved by said Chief Engineer of the Railway Company or his duly authorized representative; and the casing shall be constructed in such manner that the top thereof shall not be less than four (4) feet below the base of the rail in any track or the base of the foundation of any structure of the Railway Company.

5. That the privilege hereby granted is to be used and enjoyed at the sole risk of the Licensee, and, in consideration of the benefit to be derived therefrom by the Licensee, it covenants hereby that it will indemnify and save harmless the Railway Company against any and all risks, loss, injury, damage or expense, accruing from or by reason of the construction or maintenance of the said pipes upon and across the right of way or premises and under the tracks of the Railway Company, or the use of the same by the Licensee hereunder, whether such loss, injury, damage or expense is due in whole or in part, proximately or remotely, to the presence of said pipes on the right of way or premises of the Railway Company, or whether it may be attributable to any extent to the negligence of the Railway Company or otherwise. And this covenant shall run with the license herein granted.

6. That in the event that the Licensee shall make default in the performance of any one or more of its covenants in this agreement contained, and shall not, promptly upon notice from the Railway Company so to do, comply with or fulfill the covenant or covenants in compliance with which the Licensee is in default, then and in such event or events, the license hereby granted may, at the option of the Railway Company, be deemed to be forfeited, and the Licensee shall, at its own cost and expense, upon being notified by the Railway Company, in writing, so to do, forthwith remove its said pipes from the right of way of the Railway Company, and restore said right of way to condition existing prior to the construction of said pipes thereupon; or, in default thereof, the Railway Company may bring an action to require the removal of said pipes by the Licensee or may itself remove the same and restore the condition of said right of way, at the expense of the Licensee.

AND IT IS MUTUALLY COVENANTED AND AGREED:

7. That this agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto, as well as upon the parties themselves.

IN WITNESS WHEREOF, the parties hereto have executed these presents, in duplicate, each part being an original, as of the day and year first above written.

In presence of:

SOUTHERN RAILWAY COMPANY,
By

As to Railway Company.

Vice-President.

In presence of:

CITY WATER COMPANY OF CHATTANOOGA,
By

As to Licensee.

President.

2-25-42 C d
5897

NORFOLK SOUTHERN™

Form FD2010 (5-07)

Page 1 of 1 **INVOICE**

As Agent For THE CINCINNATI NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPAN

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Invoice Number	Invoice Date	Account Number
9701046925	JANUARY 22, 2007	PJ5590

Bill To TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN: ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

Received
FEB 02 2007
SSC-Mailroom

Remit To
NORFOLK SOUTHERN CORPORATION
P.O. BOX 116944
ATLANTA, GA 30368-6944

Direct Inquiries To
540-981-5499 **Fax** 540-981-5531

Invoice Description	Agreement Date	Last Amended	Service Period	Amount
A216 Pac	1974/01/22		From: 2007/01/22 To : 2008/01/21	150.00

LEASE OF R/W FOR OVERHEAD
WATER PIPE LINE CROSSING AT
1050 FT NORTH MP 334
CHATTANOOGA TN C-60414
LOCATION: TN
REFERENCE NUMBER: 60414
BILL NUMBER: RPJ5590002

5010715 1
RM

PLEASE PAY THIS AMOUNT $150.00

Please Detach and Remit with Payment

IT IS AGREED between

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY, an Ohio corporation,

hereinafter styled Company; and

TENNESSEE-AMERICAN WATER COMPANY, a Tennessee corporation,

hereinafter styled Licensee:

1. COMPANY grants unto Licensee, insofar as its title enables it so to do, the license, as a personal privilege and not transferable without the written consent of Company, to construct and maintain an overhead water pipe line crossing upon the right of way or property (hereinafter called property) of Company, at CHATTANOOGA, Tennessee ; the aforementioned installation, hereinafter called "Facility", being that identified and located substantially as shown in red color on annexed print of Drawing marked Exhibit A (furnished by Licensee).

Licensee will pay the sum of $50.00 as a consideration for the license hereby granted. Licensee further agrees to pay unto Company for said privilege a rent of - - - - - - - - - - - - - - - ONE HUNDRED FIFTY DOLLARS ($150.00) per annum, payable in advance. Licensee further agrees to reimburse Company, upon bill rendered, for any and all expenses which may be incurred by Company, resulting from or in connection with any such special engineering studies, field supervision or flagging protection as Company may find necessary to perform in connection with the installation or maintenance of said Facility.

2. Licensee will construct and maintain Facility, at its expense, in such manner as will not interfere with operations of Company or endanger persons or property of Company, and in accordance with (a) plans and specifications (if any) shown on said print and any other specifications reasonably prescribed by Company, (b) applicable regulations prescribed by statute or by Governmental authority, and (c) applicable specifications adopted by the Association of American Railroads when not in conflict with plans, specifications or regulations mentioned in (a) and (b) above. Licensee will, at its expense, make such changes in location, grade or construction of Facility, as may be, at any time, required by Company.

3. If Facility endangers or interferes with operations of Company, or if Licensee is in default hereunder and does not remedy such default or condition after notice by Company so to do, this license may be revoked by Company and Licensee shall, at its expense, upon written notice by Company, and in any event upon termination of this agreement by either party as hereinafter provided, remove Facility from Company's property and restore said property to its condition existing prior to construction of Facility. If Licensee fails to remove Facility, Company may do so at Licensee's expense. If an emergency arises which in Company's judgment requires immediate repairs to Facility, Licensee will, upon request, do the necessary work, or, failing so to do, Company may make such repairs at Licensee's expense.

4. Said Facility shall be constructed and maintained at the sole risk of Licensee and Licensee agrees, without regard to negligence on the part of Company or any other corporation controlling, controlled by or under common control with Company, to save Company or any other corporation controlling, controlled by or under common control with Company wholly harmless from and against all claims, damages, expenses and liability (whether or not such liability has been judicially determined) for loss of life, personal injury or damage to property, resulting from or in any manner attributable to the construction, maintenance, use, operation or presence of the Facility, or to the presence of the equipment or employees of Licensee, on Company's property.

5. This agreement shall take effect as of the 21stday of January , 19 74, and may be terminated by either party hereto at any time by 60days' written notice to the other of such termination.

6. This agreement shall not be construed as granting unto Licensee the right to construct said Facility upon the right of way or property and over the tracks of Louisville and Nashville Railroad Company as shown on said annexed print.

EXECUTED in duplicate, each part being an original, as of January 22, 1974.

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY,
By W. D. Ludeman
Vice President.

TENNESSEE-AMERICAN WATER COMPANY,
By
Vice President.

1/3/74 - MJT - 6C414

THIS AGREEMENT, made and entered into this 9th day of September, 1948, by and between

CHATTANOOGA TRACTION COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, hereinafter for convenience styled the Traction Company, party of the first part; and

CITY WATER COMPANY OF CHATTANOOGA, a corporation organized and existing under and by virtue of the laws of the State of Tennessee, hereinafter for convenience styled the Licensee, party of the second part;

W I T N E S S E T H:

THAT the TRACTION COMPANY, for and in consideration of the rentals herein agreed to be paid to it by the Licensee, as hereinafter stated, and of the covenants of the Licensee upon its part to be kept and performed, as hereinafter expressed, hereby gives and grants unto the Licensee, in so far as the Traction Company's present title enables it so to do, the right or license, determinable as hereinafter provided, to construct and maintain upon, along and across the right of way and through the underpass for the main track of the Traction Company, running between C & D Junction and Valley Junction, at NORTH CHATTANOOGA, in the State of Tennessee, the following water mains and crossings; to wit,

(1) A six (6) inch cast iron water main or pipe crossing said right of way and main track at a point 10818.8 feet north of Valley Junction, said pipe to be encased in a twelve (12) inch double strength concrete pipe where the same passes under said track;

(2) A six (6) inch cast iron water main or pipe which enters upon the westerly side of said right of way and passes under said main track at a point 62°0 feet northeast of said Valley Junction, thence turning and continuing upon and along said right of way, on the westerly side of said main track, in a southwesterly direction, for a distance of 438 feet, passing through the Valdosa underpass of the Traction Company, to connection with two (2) inch water main or pipe next hereinafter mentioned, said pipe to be encased in a twelve (12) inch cast iron pipe where it passes under said main track; and

(3) A two (2) inch cast iron water main or pipe crossing said right of way and passing under said main track at a point 5942 feet northeast of said Valley Junction, said pipe being encased in a six (6) inch cast iron pipe where it passes under said track;

All being substantially as shown on blueprint of Drawing, dated July 10, 1948, hereunto annexed and hereby made a part of this Agreement; the location of said

pipes on the right of way of the Traction Company being indicated in red thereon.

AND the LICENSEE hereby covenants and agrees in consideration of said license:

1. That it will yield and pay unto the Traction Company the rent or sum of FIFTEEN DOLLARS ($15.00) per annum, payable in advance, on the day of the date hereof in each year during the life of this agreement.

2. That this license is a personal privilege to the Licensee hereunder, and shall not be transferred or assigned without the consent, in writing, of the Traction Company.

3. That in the installation and construction of said pipes upon, along and across the right of way and through the underpass of the Traction Company, as aforesaid, the Licensee shall conform in all respects to plans and specifications shown on said annexed blueprint and such other specifications as may be prescribed by the Railway Company; it being understood that the work of constructing and maintaining said pipes shall be done at the sole cost and expense of the Licensee, and at all times during its progress be subject to the inspection and supervision, and upon its completion to the approval, of the proper officer of the Traction Company.

4. That the Licensee will maintain the said pipes, at all times during the existence of the same upon the right of way of the Traction Company, in such condition that the said pipes, or the use thereof by the Licensee , shall not be or become an obstruction to, or interfere with, the safe and proper maintenance of the roadbed of the Traction Company or tracks or structures upon the same, or endanger life or limb of employees of the Traction Company or other persons on the right of way and premises of the Traction Company.

5. That in the event that the Traction Company shall, at any time hereafter during the life of this agreement, make any change in its roadbed, or the structures thereon, or construct any additional tracks or structures upon its said right of way, and shall find it necessary or advisable to disturb said pipes or change the location, grade or construction thereof in so doing, then and

in such event the Licensee will, at its own cost and expense, upon notice, in writing, so to do, served upon it by the Traction Company, change the location, grade or construction of said pipes in accordance with the requirements of the Traction Company, and thereafter maintain the same hereunder in all other respects as herein provided.

6. That the privilege hereby granted is to be used and enjoyed at the sole risk of the Licensee, and, in consideration of the benefit to be derived therefrom by the Licensee, it covenants hereby that it will indemnify and save harmless the Traction Company against any and all risks, loss, injury, damage or expense accruing from or by reason of the construction or maintenance of the said pipes of the Licensee upon, along and across the right of way or premises and under the track and through the underpass of the Traction Company, or the use of the same by the Licensee hereunder, whether such loss, injury, damage or expense is due in whole or in part, proximately or remotely, to the presence of said pipes on the right of way or premises of the Traction Company, or whether it may be attributable to any extent to the negligence of the Traction Company or otherwise; PROVIDED, that the foregoing indemnity shall not be deemed to include any damage to property of the Traction Company resulting solely from negligence of the Traction Company or its employees without relation to the construction, maintenance, use or presence of said pipes on the right of way or premises of the Traction Company.

AND IT IS MUTUALLY COVENANTED AND AGREED:

7. That either party hereto may terminate this agreement at any time hereafter by serving upon the other thirty (30) days' notice, in writing, of the election to terminate the same; and at or before the expiration of the time limited by such notice the Licensee will remove its said pipes from the right of way of the Traction Company and restore said right of way to its condition existing prior to the construction of said pipes thereupon; or, in default thereof, the Traction Company may bring an action to require the removal of said pipes by the Licensee, or may itself remove the same from and restore the con-

dition of said right of way, at the expense of the Licensee.

8. That the right of the Traction Company to revoke this license and require the removal of said pipes by notice to the Licensee, as aforesaid, shall always obtain, notwithstanding payment of rental in advance and full compliance by the Licensee with all of its covenants in this agreement contained; the Traction Company hereby agreeing that it will, if demand be made upon it by the Licensee, in the event of the revocation of this license, refund to the Licensee the unearned portion of any rental which may have been paid in advance by the Licensee.

IN WITNESS WHEREOF, the parties hereto have executed these presents, in duplicate, each part being an original, as of the day and year first above written.

In presence of:

.....

.....
As to Traction Company

CHATTANOOGA TRACTION COMPANY,
By

.....
Vice President.

In presence of:

.....

.....
As to Licensee.

CITY WATER COMPANY OF CHATTANOOGA,
By

.....
Vice-President.

3-10-28 JRC/t
5897

NORFOLK SOUTHERN™

Form F02010 (6/02)

As Agent For CENTRAL OF GEORGIA RAILROAD COMPANY

Page 1 of 1 **INVOICE**

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Invoice Number	Invoice Date	Account Number
9701035267	JANUARY 8, 2007	PJ5590

Bill To TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

50107151
AP/Acc Rm

Remit To
NORFOLK SOUTHERN CORPORATION
P O BOX 116944
ATLANTA, GA 30368-6944

Direct Inquiries To
540-981-5499 **Fax** 540-981-5531

Invoice Description

Agreement Date	Last Amended	Service Period	Amount
1979/11/08		From 2007/01/01 To 2007/12/31	150 00

8-INCH WATER PIPE LINE
CROSSING 95 FT NORTH OF
MILEPOST 444 AT ROSSVILLE GA
THIS LEASE COVERS PERIOD
11-8 THRU 11-7 EA YR
BILLED JAN 1ST EA YR
LOCATION GA
REFERENCE NUMBER
BILL NUMBER RPJ5590014

PLEASE PAY THIS AMOUNT $150 00

Please Detach and Remit with Payment

TENNESSEE-AMERIC
C/O AMERICAN WAT
SERVICES CENTER
ATTN ACCOUNTS P
3906 CHURCH R
MOUNT LAUREL, NJ

NOR
P.O
ATL

P-R/S
(rev. 10-17-78)

IT IS AGREED between

CENTRAL OF GEORGIA RAILROAD COMPANY, a Georgia corporation,

hereinafter styled Company; and

TENNESSEE-AMERICAN WATER COMPANY, a Tennessee corporation,

hereinafter styled Licensee:

1. COMPANY grants unto Licensee, insofar as its title enables it so to do, the license, as a personal privilege and not transferable without the written consent of Company, to construct and maintain an 8-inch water pipeline crossing upon the right of way or property (hereinafter called "property") of Company, at or near ROSSVILLE, GA ; the aforementioned installation, hereinafter called "Facility", being that identified and located substantially as shown in red color on annexed print of Drawing marked Exhibit A, dated September, 1979 (furnished by Licensee).

Licensee will pay the sum of $50.00 as a consideration for the license hereby granted. Licensee further agrees to pay unto Company for said privilege a rent of ONE HUNDRED FIFTY - - - - - - - - DOLLARS ($150.00) per annum, payable annually in advance. Licensee further agrees to reimburse Company, upon bill rendered, for any and all expenses which may be incurred by Company, resulting from or in connection with any such special engineering studies, field supervision or flagging protection as Company may find necessary to perform in connection with the installation or maintenance of said Facility.

2. Licensee will construct and maintain Facility, at its expense, in such manner as will not interfere with operations of Company or endanger persons or property of Company, and in accordance with (a) plans and specifications (if any) shown on said print and any other specifications reasonably prescribed by Company, (b) applicable regulations prescribed by statute or by governmental authority, and (c) applicable specifications adopted by the Association of American Railroads when not in conflict with plans, specifications or regulations mentioned in (a) and (b) above. Licensee shall give the Division Superintendent of Company at least 72 hours' advance notice of Licensee's intention to begin construction of said Facility. Licensee will, at its expense, make such changes in location, grade or construction of Facility, as may be, at any time, required by Company.

3. Whenever cathodic protection is installed, Licensee will notify Company prior to its being placed in service in order that tests may be conducted on Company's signal and communications systems for possible interference. If said Facility causes degradation of the signal or communications facilities of Company, Licensee, at its expense, will relocate the cathodic protection and/or provide such necessary protection and/or corrective equipment as may be necessary to eliminate said interference to the satisfaction of Company. This provision applies to the existing signal and communications equipment of Company and to any said signal or communications equipment which Company may install in the future.

4. If Facility endangers or interferes with operations of Company, or if Licensee is in default hereunder and does not remedy such default or condition after notice by Company so to do, this license may be revoked by Company and Licensee shall, at its expense, upon written notice by Company, and in any event upon termination of this agreement by either party as hereinafter provided, remove Facility from Company's property and restore said property to its condition existing prior to construction of Facility. If Licensee fails to remove Facility, Company may do so at Licensee's expense. If an emergency arises which in Company's judgment requires immediate repairs to Facility, Licensee will, upon request, do the necessary work, or failing so to do, Company may make such repairs at Licensee's expense.

5. Said Facility shall be constructed and maintained at the sole risk of Licensee and Licensee agrees, without regard to negligence on the part of Company or any other

(rev. 10-17-78)

corporation controlling, controlled by or under common control with Company, to save Company or any other corporation controlling, controlled by or under common control with Company, wholly harmless from and against all claims, damages, expenses and liability (whether or not such liability has been judicially determined) for loss of life, personal injury or damage to property, resulting from or in any manner attributable to the construction, maintenance, use, operation or presence of the Facility, or to the presence of the equipment or employees of Licensee, on Company's property.

6. This agreement shall take effect as of the 8th day of November, 1979, and may be terminated by either party hereto at any time by 60 days' written notice to the other of such termination.

EXECUTED in duplicate, each part being an original, as of November 8, 1979.

CENTRAL OF GEORGIA RAILROAD COMPANY,
By
Vice President.

TENNESSEE-AMERICAN WATER COMPANY,
By
Vice President.

FJS:ds 10/8/79
67198

Form F0201(
(5/07)

NORFOLK SOUTHERN

As Agent For THE CINCINNATI NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPAN

Page 1 of 1

INVOICE

110 FRANKLIN ROAD
ROANOKE, VA 24042-0034

Invoice Number	Invoice Date	Account Number
9701044711	JANUARY 18, 2007	PJ5590

Bill To TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SHARED
SERVICES CENTER
ATTN: ACCOUNTS PAYABLE
3906 CHURCH ROAD
MOUNT LAUREL, NJ 08054

Received
FEB 02 2007
SSC-Mailroom

Remit To
NORFOLK SOUTHERN CORPORATION
P.O. BOX 116944
ATLANTA, GA 30368-6944

Direct Inquiries To
540-981-5499 Fax 540-981-5531

Invoice Description

A26PC

Agreement Date	Last Amended	Service Period	Amount
1982/05/18		From: 2007/01/01 To : 2007/12/31	150.00

50107151

RM

8-IN WATER PIPE LINE CROSSING
LOCATED 2000 FT NE OF MP 238-A
CITICO JUNCTION TN C-69145
THIS LEASE COVERS PERIOD
5-24 THRU 5-23 EA YR
BILLED JAN 1ST EA YR
LOCATION: TN
REFERENCE NUMBER: 69145
BILL NUMBER: RPJ5590018

PLEASE PAY THIS AMOUNT $150.00

Please Detach and Remit with Payment

P-H/S
(Rev. 10-17-78)

IT IS AGREED between

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY, an Ohio corporation,

hereinafter styled Company; and

TENNESSEE-AMERICAN WATER COMPANY, a Tennessee corporation,

hereinafter styled Licensee:

1. COMPANY grants unto Licensee, insofar as its title enables it so to do, the license, as a personal privilege and not transferable without the written consent of Company, to construct and maintain an eight (8) inch water pipe line crossing - - - - - - - - - - upon the right of way or property (hereinafter called "property") of Company, at CITICO JUNCTION, Tennessee; the aforementioned installation, hereinafter called "Facility", being that identified and located substantially as shown in red color on annexed print of drawing marked Exhibit A (furnished by Licensee).

Licensee will pay the sum of $50.00 as a consideration for the license hereby granted. Licensee further agrees to pay unto Company for said privilege a rent of - - - - - - - - - - ONE HUNDRED FIFTY DOLLARS ($ 150.00) per annum, payable annually in advance. Licensee further agrees to reimburse Company, upon bill rendered, for any and all expenses which may be incurred by Company, resulting from or in connection with any such special engineering studies, field supervision or flagging protection as Company may find necessary to perform in connection with the installation or maintenance of said Facility.

2. Licensee will construct and maintain Facility, at its expense, in such manner as will not interfere with operations of Company or endanger persons or property of Company, and in accordance with (a) plans and specifications (if any) shown on said print and any other specifications reasonably prescribed by Company, (b) applicable regulations prescribed by statute or by governmental authority, and (c) applicable specifications adopted by the Association of American Railroads when not in conflict with plans, specifications or regulations mentioned in (a) and (b) above. Licensee shall give the Division Superintendent of Company at least 72 hours' advance notice of Licensee's intention to begin construction of said Facility. Licensee will, at its expense, make such changes in location, grade or construction of Facility, as may be, at any time, required by Company.

3. Whenever cathodic protection is installed, Licensee will notify Company prior to its being placed in service in order that tests may be conducted on Company's signal and communications systems for possible interference. If said Facility causes degradation of the signal or communications facilities of Company, Licensee, at its expense, will relocate the cathodic protection and/or provide such necessary protection and/or corrective equipment as may be necessary to eliminate said interference to the satisfaction of Company. This provision applies to the existing signal and communications equipment of Company and to any said signal or communications equipment which Company may install in the future.

4. If Facility endangers or interferes with operations of Company, or if Licensee is in default hereunder and does not remedy such default or condition after notice by Company so to do, this license may be revoked by Company and Licensee shall, at its expense, upon written notice by Company, and in any event upon termination of this agreement by either party as hereinafter provided, remove Facility from Company's property and restore said property to its condition existing prior to construction of Facility. If Licensee fails to remove Facility, Company may do so at Licensee's expense. If an emergency arises which in Company's judgment requires immediate repairs to Facility, Licensee will, upon request, do the necessary work, or failing so to do, Company may make such repairs at Licensee's expense.

5. Said Facility shall be constructed and maintained at the sole risk of Licensee and Licensee agrees, without regard to negligence on the part of Company or any other

corporation controlling, controlled by or under common control with Company, to save Company or any other corporation controlling, controlled by or under common control with Company, wholly harmless from and against all claims, damages, expenses and liability (whether or not such liability has been judicially determined) for loss of life, personal injury or damage to property, resulting from or in any manner attributable to the construction, maintenance, use, operation or presence of the Facility, or to the presence of the equipment or employees of Licensee, on Company's property.

6. This agreement shall take effect as of the 24th day of May, 1982, and may be terminated by either party hereto at any time by 60 days' written notice to the other of such termination.

7. Licensee will not make any change or changes at any time in location, grade or construction of said Facility without first obtaining the written consent of Company.

EXECUTED in duplicate, each part being an original, as of the 18th day of May, 1982.

THE CINCINNATI, NEW ORLEANS AND TEXAS RAILWAY COMPANY,
By
James L. Hopley
Vice President.

TENNESSEE-AMERICAN WATER COMPANY,
By
Vice-President.

69145
HLT
4/21/82

Page 1 of 1

CSX TRANSPORTATION

2401165061 sam

CSX Federal ID No. 54-6000720
CSX Canadian ID No. 1022382868

A2L0PQC

TENNESSEE AMERICAN WATER CO
P O BOX 5608
CHERRY HILL NJ 08034

INVOICE
Bill No 8117702
Bill Date 01/05/2007
Due Date 03/18/2007
Bill Master No. RN239801 00

Payment may be made in one of the following ways.
Mail your check, along with the bottom portion of your bill to the address indicated on the bill

If you have any questions concerning this invoice or if you need to correct your name or address, please contact Carol Prestridge at 904 633-1561 or Carol_Prestridge@csx.com

To authorize payment by credit card or to have future payments automatically withdrawn from your checking account via (EFT) call (904)-633 1534

Description of Charges

Contract #	Contract Date	Location	Milepost	Description	Billing Period	Rental
LN 050049	03/18/1964	LOOKOUT TN	0WA 146	PIPELINE WATER LONGITUDINA	03/18/2007 Through 03/17/2008	$429 00
ANNUAL FEE FOR A 12 INCH PIPELINE WATER LONGITUDINAL LOCATED FROM MILEPOST 0WA 146 TO 148 LICENSE TO CONSTRUCT AND MAINTAIN A 12 INCH WATER PIPELINE FROM V S 7792+60 TO V.S 7810+20 AND FROM V S 7822+90 TO V S 7827+80 THEN CROSSING TRACKS AND EXTENDING FROM V S 7827+80 TO V S 7834+30						
LN 050049	03/18/1964	LOOKOUT TN	0WA 146	PIPELINE WATER CROSSING	03/18/2007 Through 03/17/2008	$100 00
ANNUAL FEE FOR A 12 INCH PIPELINE WATER CROSSING LOCATEDAT MILEPOST 0WA 146						

Invoice Total $529 00

529 00

Detach Here and Return with Payment

Remit To
CSX Transportation
P O Box 116628
Atlanta, GA 30368 6628

Please direct correspondence to
CSX Transportation
c/o Property Services
500 Water Street J 180
Jacksonville FL 32202-4423

Due Date 03/18/2007
Amount Due $ 529 00
Bill No. 8117702

Past due bills are subject to a $25 00 administrative and handling fee plus interest at the rate allowable by law In order to avoid these fees, payment must reach us by the due date. Please allow 7 10 days for postal delivery

CSX TRANSPORTATION

CSX Federal ID No. : 54-6000720
CSX Canadian ID No. : 1022382868

Received
MAY 17 2007
SSC-Mailroom

A26POC

INVOICE
Bill No. 8123774
Bill Date 05/07/2007
Due Date 07/01/2007
Bill Master No. RN239801 00

Payment may be made in one of the following ways:
Mail your check, along with the bottom portion of your bill to the address indicated on the bill.

If you have any questions concerning this invoice or if you need to correct your name or address, please contact Carol Prestridge at 904-633-1561 or Carol_Prestridge@csx.com

To authorize payment by credit card or to have future payments automatically withdrawn from your checking account via (EFT) call (904)-633-1534.

TENNESSEE AMERICAN WATER CO
P O BOX 5608
CHERRY HILL NJ 08034

24016506

Description of Charges

Contract #	Contract Date	Location	Milepost	Description	Billing Period	Rental
LN 050049	03/18/1964	LOOKOUT TN		LATE FEE	07/01/2007 Through 07/01/2007	$3.86
INTEREST CHARGE FOR PAST DUE BILL DATED JANUARY 5, 2007 LICENSE TO CONSTRUCT AND MAINTAIN A 12-INCH WATER PIPELINE FROM V.S. 7792+60 TO V.S. 7810+20 AND FROM V.S. 7822+90 TO V.S. 7827+80, THEN CROSSING TRACKS AND EXTENDING FROM V.S. 7827+80 TO V.S. 7834+30.						
LN 050049	03/18/1964	LOOKOUT TN		ADMIN & HANDLING FEE	07/01/2007 Through 07/01/2007	$25.00
ADMINISTRATIVE AND HANDLING FEE FOR PAST DUE BILL DATED JANUARY 5, 2007						

Invoice Total **$28.86**

Detach Here and Return with Payment

Remit To:
CSX Transportation
P. O. Box 116628
Atlanta, GA 30368-6628

Please direct correspondence to :
CSX Transportation
c/o Property Services
500 Water Street J-180
Jacksonville, FL 32202-4423

Due Date 07/01/2007
Amount Due $ 28.86
Bill No. 8123774

Past due bills are subject to a $25.00 administrative and handling fee plus interest at the rate allowable by law. In order to avoid these fees, payment must reach us by the due date. Please allow 7-10 days for postal delivery.

L & N. R. R. COPY

1832-9-61 Sheet 1

Chatt-D 147-1

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

THIS CONTRACT, entered into this 15th day of March, 1962, between the LOUISVILLE AND NASHVILLE RAILROAD COMPANY, a Kentucky corporation, hereinafter called the "Railroad Company," and LOOKOUT VALLEY UTILITY DISTRICT Cont' 50049, whose address is 4 Aster Avenue, North, Chattanooga, Tennessee, hereinafter called "Licensee."

WITNESSETH, that the Railroad Company insofar as it legally may, hereby grants to Licensee, upon the terms and conditions hereinafter set forth, the right to construct and maintain upon or over the right-of-way or lands of the Railroad Company, at or near Lookout, between mile posts 146 and 148, in Hamilton County, State of Tennessee, a line of 12-inch Ductile cast iron water pipeline on north side of Chattanooga Division main track from V.S. 7792+60 to V.S. 7810+20 and from V.S. 7822+90 to V.S. 7827+80 then crossing the track to the south side of main track and extending from V.S. 7827+80 to V.S. 7834+30, hereinafter referred to as "improvements" and located as shown on the ~~following-described~~ prints prepared by Betts Engineering Company for the Licensee, numbered Exhibit "B","C" and "D", attached hereto and made a part hereof.

107-I-147.0

The conditions of the foregoing grant of the right of occupation and use of said right-of-way or lands, which conditions shall also constitute covenants of the Licensee with the Railroad Company, are as follows:

& N. R. R. COPY

1832-9-61 Sheet 2

1. The rental for the use of said right-of-way or lands shall be at the rate of $ 48.00 per year payable to the Railroad Company by the Licensee annually in advance.

2. This contract is to remain in full force and effect for one year from date and thereafter from year to year, [redacted]

3. Licensee hereby releases the Railroad Company and any other company operating over its railroad, its and their officers, agents and employes, from, and will indemnify it and them against, the claims and demands of all persons, including passengers and employes of either party, for loss of life, injury to person, or damage to or loss of property, including property owned by or in the custody of the Railroad Company and property of Licensee, arising out of the use or occupation of said right-of-way or lands by said improvements, or caused by explosion thereon, or by fire on said premises or communicated from said premises to adjoining property, whether such fire be caused by engines or by any other cause; or for said loss of life, injury or damage caused by collision between trains or other equipment of the Railroad Company operating on its rails and any vehicle when on or crossing over said right-of-way while using any roadway or crossing constructed under this agreement.

107-L-147.0

4. Said improvements shall be constructed and maintained under the direction, and to the satisfaction, of the Superintendent of the Railroad Company, at expense of the Licensee. Said improvements and the use and occupation of said right-of-way or lands by Licensee, must not interfere with the operation or conduct of the Railroad Company's business.

5. The Licensee agrees (a) as concerns permanent and temporary structures (including stored materials), to maintain on each side of every track, between the ground line and a horizontal line twenty-two (22) feet above the top of rail, a horizontal clearance of eight (8) feet, measured from and at right angles to the centerline of track; provided, however, that the horizontal clearance of eight (8) feet shall, at every point on every curve, be increased one (1) inch for every degree of curvature at such point; and (b) to exercise reasonable care to keep the clearance area and the environs thereof which the Railroad Company's train-service employes may reasonably be expected to use, free of obstructions that may endanger the safety of the Railroad Company's employes or interfere with the safe operation of engines or cars. Knowledge of or notice to the Railroad Company of a breach of either of the foregoing covenants and its continued operation of the trackage thereafter shall not constitute a waiver of either of them. The Licensee agrees to indemnify and hold harmless the Railroad Company from and against any and all claims for loss of or damage to property or injury to person (including death) resulting from any failure of the Licensee to perform or abide by either of the foregoing covenants.

6. [redacted]

C.N.R.R. COPY

7. No act or acts of Licensee on or pertaining to said right-of-way or lands, whether authorized or unauthorized by the Railroad Company, shall be construed or considered as an adverse claim to the title of the Railroad Company to such right-of-way or lands unless the same shall have been preceded by the service by the Licensee of a written notice on the President of the said Railroad Company of an intention of the Licensee to claim adversely to the Railroad Company.

8. Licensee shall not assign its rights under this contract, nor shall it allow any other person, firm or corporation to occupy or make use of the improvements constructed by it, without first obtaining the written permission of the railroad company.

9. Licensee shall pay, or indemnify the Railroad Company against, all taxes levied by any taxing authority against the improvements erected by Licensee.

10. Licensee grants to the Railroad Company a lien on said improvements to secure payment of rent and performance of the other obligations of Licensee arising under this contract.

11. Any pipe, conduit or other construction extending beneath the track structure shall have its highest point not less than forty-eight (48) inches below bottom of cross ties.

12. The Licensee, upon approval of plans and specifications by the Chief Engineer of the Railroad Company, may install cathodic protection at the time of initial construction or at any time subsequent. If it shall be found by the Railroad Company that the system of signals which the Railroad Company is presently using, or any such system which the Railroad Company may hereafter adopt, or other facilities of the Railroad Company shall be adversely affected by inductive influence produced by said cathodic protection, then in that event the Railroad Company and the Licensee shall promptly co-operate to determine the best engineering solution of the problem and whether necessary changes to overcome the inductive influence are to be made with respect to the facilities of the Railroad Company or those of the Licensee or of both. The party or parties whose facilities are to be changed in accordance with such determination, shall promptly carry out the work and the entire cost thereof shall be paid by the Licensee.

107-L-147.0

13. Should the Railroad Company make any changes in its track, construct additional tracks, or make any changes in its roadbed or other facilities, which, in its judgment, shall render it necessary to change the grade, location or position of said improvements, or to provide or extend casing pipe to protect a carrier pipe, then the Licensee shall immediately after receiving written demand, make such changes in said improvements at its expense, or authorize the Railroad Company to make such changes as required, in which event the Licensee shall promptly reimburse the Railroad Company for the cost of making such changes. Should it fail to reimburse said Railroad Company, then said Railroad Company shall have the right, in its discretion, to remove said improvements from said right-of-way.

14. Should the Licensee elect to have the improvements constructed by an independent contractor, it will require its contractor to enter into an agreement with the Railroa

'. & N. R. R. COP

Paragraph 14 - Continued:

Company, in the form of Exhibit "A" attached hereto, covering liability, flagging, insurance coverages, etc., before commencing any work on the Railroad Company's lands.

15. It is understood that the improvements shall be constructed in accordance with the Railroad Company's Drawing #H-66827, attached hereto and made a part hereof.

IN WITNESS WHEREOF, the parties hereto have executed this contract, in duplicate, the day and year first above written.

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

By C. N. Wiggins
As its ASST. GENERAL MANAGER

LOOKOUT VALLEY UTILITY DISTRICT

By Otis O'Dell
As its President

107-I-147.0

Approved for filing
[illegible] 4/23/64 R. E. Agt.
[illegible] Gen. Atty.

95.

EXHIBIT "A"

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

_____, 19__.

_____

_____

_____

Gentlemen:

It is understood that you have been engaged by _____ to perform work as described below which requires that you enter upon the right-of-way or property of this company

Description of project: _____

_____

_____

_____

_____

Permission is hereby granted to enter upon this company's property and to perform work near, over or under the tracks of the Railroad as necessary to complete the project proposed, provided the following terms and conditions are accepted by your company:

1. You hereby agree to release the Railroad Company and its employees, and to indemnify and save it and them harmless from and against all claims, suits or judgments made or brought by any persons or corporations whatsoever, including employees of yourself and of the Railroad Company, for personel injury, death or property damage which grows out of or is connected with the project mentioned hereinabove, or with the presence of yourself, your employees or sub-contractors upon the property of the Railroad Company in connection therewith.

2. The work shall be performed in such a manner as to provide for the safe operation and maintenance of Railroad's tracks. The Superintendent of the Railroad Company, or his authorized representative, will at all times have jurisdiction over the safety of railroad operation and the decision of the Superintendent or his authorized representative as to the procedures which may affect the safety of railroad operation, shall be final and you must be governed by such decisions.

3. In the event it becomes necessary, in the opinion of the Railroad, to provide flagging protection, watchmen, removal and replacement of tracks or the performance of any other work in order to keep the tracks of the Railroad safe for traffic, you will reimburse the Railroad, in cash, according to accounts kept by the Railroad, for the actual cost, plus the usual arbitrary charges, vacation allowances, payroll taxes, rental on equipment and supervision. After all such work near, around or under the Railroad's tracks is completed, an itemized statement will be rendered to show the cost of all materials and labor furnished by the Railroad.

4. You shall, at your expense, secure and maintain throughout the construction period insurance of the following kinds and amounts:

(a) Contractor's Public Liability and Property Damage Liability Insurance. You shall furnish certificate of insurance, in duplicate, as evidence to the Railroad that, with respect to the operations you propose to perform, you carry regular Contractors' Public Liability Insurance providing for a limit of $100,000.00 for all damages arising out of bodily injuries to or death of one person, and subject to that limit for each person, a total limit of $300,000.00 for all damages arising out of bodily injuries to or death of two or more persons in any one occurrence, and regular Contractors' Property Damage Liability Insurance providing for a limit of $100,000.00 for all damage arising out of injury to or destruction of property in any one occurrence, and, subject to that limit for each occurrence, a total (or aggregate) limit of $300,000.00 for all damages arising out of injury to or destruction of property during the policy period.

If any part of the work is sub-let, similar insurance, and evidence thereof, in the same amounts as required of you as general contractor, shall be provided by or in behalf of the sub-contractors to cover their operations.

(b) Contractors' Protective Public Liability and Property Damage Liability Insurance.

You shall furnish certificate of insurance, in duplicate, as evidence to the Railroad that, with respect to operations performed for you by sub-contractors, you carry in your own behalf regular Contractors' Protective Public Liability Insurance, providing for a limit of $100.000.00 for all damages arising out of bodily injuries to or death of one person and, subject to that limit for each person, a total limit of $300,000.00 for all damages arising out of bodily injuries to or death of two or more persons in any one occurrence, and regular Contractors' Protective Property Damage Liability Insurance providing for a limit of $100,000.00 for all damages arising out of injury to or destruction of property in any one occurrence and subject to that limit for each occurrence a total (or aggregate) limit of $300,000.00 for all damages arising out of injury to or destruction of property during the policy period.

(c) Railroad's Protective Public Liability and Property Damage Liability Insurance.

In addition to the above you shall furnish to the Railroad an original insurance policy, which with respect to the operations you or your sub-contractors shall perform, naming the Louisville and Nashville Railroad Company, 908 W. Broadway, Louisville 3, Kentucky, as insured, on the form of Railroad Protective Policy as accepted by the Association of American Railroads and Mutual Insurance Rating Bureau. The limits of the Insurance Company's liability in such policy shall be as follows:

	Each Person	Each Occurrence	Aggregate
Bodily Injury Liability	$100,000.00	$300,000.00	(Not applicable).
Property Damage Liability and Physical Damage to Property	(Not applicable)	$100,000.00	$300,000.00

5. All insurance hereinbefore specified shall be carried until all work required to be performed has been satisfactorily completed within the limits of the right-of-way of the Railroad. Said insurance shall provide that it is not cancellable except by permission of the Railroad, or on thirty (30) days written notice.

If you accept the conditions set out above, please have this letter and the attached copy signed by an authorized officer of your Company and return the original for our record.

Yours very truly,

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

_____
Superintendent.

We hereby accept all of the terms and conditions as set out herein.

_____

By_____
As its

CIG/rw
(12861)

CSX TRANSPORTATION

CSX Federal ID No. : 54-6000720
CSX Canadian ID No. : 1022382868

INVOICE

Bill No.	**8124582**
Bill Date	**05/07/2007**
Due Date	**07/01/2007**
Bill Master No.	**RN5000265200**

Payment may be made in one of the following ways:
Mail your check, along with the bottom portion of your bill to the address indicated on the bill.

If you have any questions concerning this invoice or if you need to correct your name or address, please contact Carol Prestridge at 904-633-1561 or Carol_Prestridge@csx.com

To authorize payment by credit card or to have future payments automatically withdrawn from your checking account via (EFT) call (904)-633-1534.

A26 POC

TENNESSEE AMERICAN WATER CO
ATTN RANDY TAYLOR
PO BOX 6338
1101 SOUTH BROAD ST
CHATTANOOGA TN 37402-2883

5006103 7 HK

Description of Charges

Contract #	Contract Date	Location	Milepost	Description	Billing Period	Rental
LN 059873	02/26/1974	TYNER TN	OWA 129	PIPELINE - WATER - CROSSING	07/01/2007 Through 06/30/2009	$150.00

A 2-YEAR FEE FOR A 16 INCH PIPELINE - WATER - CROSSING LOCATED 661 FEET SOUTH OF MILEPOST OWA 129
AGREEMENT FOR A 16" DUCTILE IRON WATER PIPELINE (ENCASED IN 30" STEEL PIPE) CROSSING UNDER TRACKS AT VAL STATION 6804+20 BETWEEN MILE POSTS 128 AND 129

LN 064869	01/30/1979	CHATTANOOGA TN	149	PIPELINE - WATER - LONGITUDINA	07/01/2007 Through 06/30/2008	$148.00

ANNUAL FEE FOR A 8 INCH PIPELINE - WATER - LONGITUDINAL LOCATED FROM MILEPOST 149 TO 150
AGREEMENT FOR A LONGITUDINAL 8" DUCTILE IRON WATER MAIN PARALLELING TRACKS FOR 741' BETWEEN VAL STATIONS 7952+59 AND 7960+00 BETWEEN MILE POSTS 149 AND 150

Invoice Total **$298.00**

Received
JUN 05 2007
SSC-Mailroom

Detach Here and Return with Payment

Remit To:
CSX Transportation
P. O. Box 116628
Atlanta, GA 30368-6628

Please direct correspondence to :
CSX Transportation
c/o Property Services
500 Water Street J-180
Jacksonville, FL 32202-4423

Due Date	**07/01/2007**
Amount Due	**$ 298.00**
Bill No.	**8124582**

Past due bills are subject to a $25.00 administrative and handling fee plus interest at the rate allowable by law. In order to avoid these fees, payment must reach us by the due date. Please allow 7-10 days for postal delivery.

AD W&A Ry. 129

L & N. R. R. COPY

Form 1832-I (1-66)—Sheet No. 1

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

THIS CONTRACT, entered into this 26th day of February, 19 74, between the Lessee of the Western & Atlantic Railroad LOUISVILLE AND NASHVILLE RAILROAD COMPANY, a Kentucky corporation, hereinafter called the "Railroad," and TENNESSEE-AMERICAN WATER COMPANY Cont #59873, whose address is P. O. Box 6338, Chattanooga, Tennessee 37401, hereinafter called "Licensee."

WITNESSETH, that the Railroad insofar as it legally may, hereby grants to Licensee, upon the terms and conditions hereinafter set forth, the right to construct and maintain upon or over the right-of-way or lands of the Railroad, at or near Tyner, between mile posts 128 and 129, on Western&Atlantic Subdivision of ATLANTA Division, in Hamilton County, State of Tennessee a 16-inch ductile iron water pipeline, encased in a 30-inch steel pipe, crossing under tracks at Valuation Station 6804+20, to be installed in accordance with Specifications H-66855, attached hereto and made a part hereof, hereinafter referred to as "improvements" and located as shown on the following sketch:

SEE SKETCH ATTACHED HERETO AND MADE A PART HEREOF

The conditions of the foregoing grant of the right of occupation and use of said right-of-way or lands, which conditions shall also constitute covenants of the Licensee with the Railroad, are as follows:

1. The rental for the use of said right-of-way or lands shall be at the rate of $ 00.00 per year payable to the Railroad by the Licensee ---------- in advance.

2. This contract is to remain in full force and effect for one year from date and thereafter from year to year, subject to termination, at any time during the original term or any renewal thereof, by either party upon giving thirty days' notice in writing to the other party at its last-known address. If such termination be at the instance of the Railroad, an adjustment of any rental prepaid but unearned will be made.

3. Licensee hereby releases the Railroad and any other company operating over its railroad, its and their officers, agents and employes, from, and will indemnify it and them against, the claims and demands of all persons, including passengers and employes of either party, for loss of life, injury to person, or damage to or loss of property including property owned by or in the custody of the Railroad and property of Licensee, arising out of the use or occupation of said right-of-way or lands by said improvements, or caused by explosion thereon, or by fire on said premises or communicated from said premises to adjoining property, whether such fire be caused by engines or by any other cause; or for said loss of life, injury or damage caused by collision between trains or other equipment of the Railroad operating on its rails and any vehicle when on or crossing over said right-of-way while using any roadway or crossing constructed under this agreement.

4. Said improvements shall be constructed and maintained under the direction, and to the satisfaction, of the Superintendent of the Railroad, at expense of the Licensee. Said improvements and the use and occupation of said right-of-way or lands by Licensee, must not interfere with the operation or conduct of the Railroad's business.

5. The Licensee agrees (a) as concerns permanent and temporary structures (including stored materials), to maintain on each side of every track, between the ground line and a horizontal line twenty-two (22) feet above the top of rail, a horizontal clearance of eight (8) feet, measured from and at right angles to the centerline of track; provided, however, that the horizontal clearance of eight (8) feet shall, at every point on every curve, be increased one and one half (1½) inches for every degree of curvature at such point; and (b) to exercise reasonable care to keep the clearance area and the environs thereof which the Railroad's train-service employes may reasonably be expected to use, free of obstructions that may endanger the safety of the Railroad's employes or interfere with the safe operation of engines or cars. Knowledge of or notice to the Railroad of a breach of either of the foregoing covenants and its continued operation of the trackage thereafter shall not constitute a waiver of either of them. The Licensee agrees to indemnify and hold harmless the Railroad from and against any and all claims for loss of or damage to property or injury to person (including death) resulting from any failure of the Licensee to perform or abide by either of the foregoing covenants.

6. Within thirty days after written notice of terfnination by either party, Licensee shall remove the improvements and replace the right-of-way or lands in the same condition as when it took possession, and in default thereof, said improvements shall become the property of the Railroad, and at the Railroad's election, it may remove said improvements and replace the right-of-way or lands in their original condition at the expense of the Licensee, which expense the Licensee agrees to pay.

7. No act or acts of Licensee on or pertaining to said right-of-way or lands, whether authorized or unauthorized by the Railroad, shall be construed or considered as an adverse claim to the title of the Railroad to such right-of-way or lands unless the same shall have been preceded by the service by the Licensee of a written notice on the President of the said Railroad of an intention of the Licensee to claim adversely to the Railroad.

8. Licensee shall not assign its rights under this contract, nor shall it allow any other person, firm or corporation to occupy or make use of the improvements constructed by it, without first obtaining the written permission of the Railroad.

9. Licensee shall pay, or indemnify the Railroad against, all taxes levied by any taxing authority against the improvements erected by Licensee.

10. Licensee grants to the Railroad a lien on said improvements to secure payment of rent and performance of the other obligations of Licensee arising under this contract.

11. Any pipe, conduit or other construction extending beneath the track structure shall have its highest point not less than forty-eight (48) inches below bottom of cross ties.

12. The Licensee, upon approval of plans and specifications by the Chief Engineer of the Railroad, may install cathodic protection at the time of initial construction or at any time subsequent. If it shall be found by the Railroad that the system of signals which the Railroad is presently using, or any such system which the Railroad may hereafter adopt, or other facilities of the Railroad shall be adversely affected by inductive influence produced by said cathodic protection, then in that event the Railroad and the Licensee shall promptly co-operate to determine the best engineering solution of the problem and whether necessary changes to overcome the inductive influence are to be made with respect to the facilities of the Railroad or those of the Licensee or of both. The party or parties whose facilities are to be changed in accordance with such determination, shall promptly carry out the work and the entire cost thereof shall be paid by the Licensee.

13. Before entering upon the Railroad's property hereunder, the Licensee shall communicate with the office of the Division Superintendent of the Railroad at P. O. Box 892, Atlanta, Georgia 30301 (Tel. Area Code 404, 355-3272) at least 10 days prior to entering upon Railroad property so that arrangements may be made to coordinate the work to be done by the Licensee hereunder with any requirements for protection of both parties' operations and property at the job site. Should the Licensee elect to have the improvements constructed by an independent contractor, the Licensee will require that its contractor communicate with said Superintendent's office in lieu of the Licensee, so that the Railroad's officials will be in direct communication with the party physically performing the work. If an independent contractor is to be used, the Railroad reserves the right to require such contractor to enter into an agreement with the Railroad, in the form of the sample attached hereto as Exhibit "A", covering liability, flagging, insurance coverage, etc., before the contractor will be permitted upon the Railroad's property. The Licensee shall instruct such independent contractor that said "Exhibit A" agreement will be sent to the contractor for signing from the Division Superintendent's office upon the contractor communicating with that office as required above.

14. Should the Railroad make any changes in its tracks, construct additional tracks, or make any changes in its roadbed or any other facilities which, in its judgment, shall render it necessary to change the grade, location or position of said improvements, or to provide or extend any casing pipe protecting a carrier pipe, then the Licensee shall, immediately after receiving written demand, make such changes in said improvements at its expense, or authorize

the Railroad to make such changes as required, in which event the Licensee shall promptly reimburse the Railroad for the cost of making such changes. Should it fail to reimburse the Railroad, then said Railroad shall have the right, in its discretion, to remove said improvements from said right-of-way.

15. This contract is made subject to the Act of Georgia approved February 24, 1964, as amended and supplemented; and is also made subject to the terms, conditions and limitations of the Lease dated March 4, 1968, whereby the Railroad leased from the State of Georgia the State's Western & Atlantic Railroad properties, to the extent that such Act and Lease may be applicable to this contract. Nothing in this instrument is to be construed as evidencing an intent of the Railroad to exceed its rights under the provisions of said Western & Atlantic Railroad Lease to contract concerning Western & Atlantic Railroad property.

WITNESS the signatures of the parties hereto this the day and year first above written.

LOUISVILLE AND NASHVILLE RAILROAD COMPANY
Lessee of Western & Atlantic Railroad

By F. K. Boulton II
As its: Assistant to
Vice President-Operations

TENNESSEE-AMERICAN WATER COMPANY

By E. S. Harbour
As its: Vice Pres.

LOUISVILLE AND NASHVILLE RAILROAD COMPANY Sheet 1 - H-66855

Specifications for Pipeline Crossings Under Railway Tracks, for Non-Flammable Substances

(AREA Engineering Division of AAR, Specifications 1964)

Pipelines included under these specifications are those installed to carry steam, water, or any non-flammable substance which, from its nature or pressure, might cause damage if escaping on or in the vicinity of railway property.

1. Pipelines under railway track and right-of-way shall be encased in a larger pipe or conduit called the casing pipe, installed as indicated on attached drawing, No. H-66855.

Pipelines shall be installed under tracks by boring or jacking, if practicable.

Pipelines shall be located, where practicable, to cross tracks at approximately right angles thereto but preferably at not less than 45 degrees and shall not be placed within culverts nor under railway bridges where there is likelihood of restricting the area required for the purposes for which the bridges or culverts were built, or of endangering the foundations.

Pipelines laid longitudinally on railway rights-of-way shall be located as far as practicable from any tracks or other improtant structures. If located within 15 feet of the centerline of any track or where there is danger of damage from leakage to any bridge, building or other important structure, the carrier pipe shall be encased or of special design as approved by the Chief Engineer of the railway company.

Any replacement of a carrier pipe shall be considered a new installation, subject to the requirements of these specifications.

Pipelines and casing pipe shall be suitably insulated from underground conduits carrying electric wires on railway rights-of-way.

2. Carrier line pipe and joints shall be of accepted material and construction as approved by the Chief Engineer of the railway company. Joints for carrier line pipe operating under pressure shall be mechanical or welded type. The pipe shall be laid with sufficient slack (no tension) in the line or with expansion joint near point of railway crossing.

3. Casing pipe and joints shall be of leakproof construction, capable of withstanding railway loading.

TABLE OF MINIMUM WALL THICKNESS FOR STEEL CASING PIPE FOR E 72 LOADING

Normal Thickness Inches	Normal Diameter Inches
0.188	Under 14
0.219	14 and 16
0.250	18
0.281	20
0.312	22
0.344	24
0.375	26
0.406	28 and 30
0.438	32
0.469	34 and 36
0.500	38, 40 and 42

Steel pipe to have a minimum yield strength of 35,000 p.s.i.

When casing is installed without benefit of a protective coating, and said casing is not cathodically protected, the wall thickness shown above shall be increased to the nearest standard size, which is a minimum of 0.063 inches greater than the thickness shown except for diameters under 12-3/4 inches.

Cast iron pipe may be used for a casing provided the method of installation is by open trench. Cast iron pipe shall conform to American Standards Association Specification A 21. The pipe shall be of the mechanical joint type or plain end pipe with compression-type couplings. The strength of cast iron pipe to sustain external loads shall be computed in accordance with ASA A 21.1 "Manual for the Computation of Strength and Thickness of Cast Iron Pipe".

For pressures under 100 p.s.i. in the carrier pipe, the casing pipe may be reinforced concrete pipe conforming to the AREA Specifications for Reinforced Concrete Culvert Pipe, or bituminous-coated corrugated metal pipe conforming to the AREA Specification for such pipe.

The inside diameter of the casing pipe shall be at least two inches greater than the largest outside diameter of the carrier pipe, joints or couplings, for carrier pipe less than six inches in diameter; and at least four inches greater for carrier pipe six inches and over in diameter. It shall, in all cases, be great enough to allow the carrier pipe to be removed subsequently without disturbing the casing pipe or roadbed.

Casing pipe under railway tracks and across railway rights-of-way shall extend to the greater of the following distances, measured at right angles to centerline of track:

a. 2 feet beyond toe of slope;

b. 3 feet beyond ditch;

c. a minimum distance of 25 feet from centerline of outside track when end of casing is below ground.

If additional tracks are constructed in the future, casing shall be extended correspondingly.

4. Casing pipe shall be so constructed as to prevent leakage of any substance from the casing throughout its length, except at ends. Casing shall be so installed as to prevent the formation of a waterway under the railway, with an even bearing throughout its length, and shall slope to one end (except for longitudinal occupancy).

Installations by open-trench methods shall comply with AREA Specifications covering "Installation of Pipe Culverts".

Bored or jacked installations shall have a bored hole diameter essentially the same as the outside diameter of the pipe plus the thickness of the protective coating. If voids shall develop or if the bored hole diameter is greater than the outside diameter of the pipe (including coating) by more than approximately one inch, remedial measures as approved by the Chief Engineer of the railway company shall be taken. Boring operations shall not be stopped if such stoppage would be detrimental to the railway.

Tunnelling operations shall be conducted as approved by the Chief Engineer of the railway company. If voids are caused by the tunnelling operations, they shall be filled by pressure grouting or by other approved methods which will provide proper support.

Where casing pipe and/or carrier pipe is cathodically protected, the Chief Engineer of the railway company shall be notified and suitable test made to insure that other railway structures and facilities are adequately protected from the cathodic current, in accordance with the recommendations of Reports of Correlating Committee on Cathodic Protection, published in July, 1951, by National Association of Corrosion Engineers.

5. Where the ends of the casing are below ground, they shall be suitably protected against the entrance of foreign material, but shall not be tightly sealed.

Where the ends of the casing are at or above ground surface and above high water level, they may be left open, provided drainage is afforded in such a manner that leakage will be conducted away from railway tracks or structures.

6. Casing pipe under railway tracks and across railway rights-of-way shall not be less than 4 feet from bottom of cross ties to top of casing at its closest point, except that under secondary or industry tracks this distance may be 3 feet. On other portions of rights-of-way where casing is not directly beneath any tracks the depth from ground surface or from bottom of ditches to top of casing shall not be less than 3 feet.

Pipeline laid longitudinally on railway rights-of-way, 50 feet or less from centerline of track, shall be buried not less than 4 feet from ground surface to top of pipe.

Where pipeline is laid more than 50 feet from centerline of track, minimum cover shall be at least two feet.

7. Where warranted by special local conditions, accessible emergency shut-off valves shall be installed within effective distances each side of the crossing as mutually agreed to by the Chief Engineer of the railway company and the pipeline company.

Where pipelines are provided with automatic control stations at locations and within distances approved by the Chief Engineer of the railway company, no additional valves shall be required.

8. Plans for proposed installation shall be submitted to and meet the approval of the Chief Engineer of the railway company before construction is begun. Plans shall be drawn to scale showing the relation of the proposed pipeline to railway tracks, angle of crossing, location of valves, railway surveying station, right-of-way lines and general layout of tracks and railway facilities. Plans should also show a cross-section (or sections) from field survey, showing pipe in relation to actual profile of ground and tracks. If open cutting or tunnelling is necessary, details of sheeting and method of supporting tracks or driving tunnel shall be shown.

In addition to the above, plans should include the following data:

	Carrier Pipe	Casing Pipe
Contents to be Handled	.....	.....
Outside Diameter	.....	.....
Pipe Material	.....	.....
Specification and Grade	.....	.....
Wall Thickness	.....	.....
Actual Working Pressure	.....	.....
Type of Joint	.....	.....
Coating	.....	.....
Method of Installation	.....	.....
Length of Casing Pipe	.....	.....

Protection at Ends of Casing:

Both Ends..... One End..... Type.....

Bury: Bottom of Crossties to Top of Casing .....Feet .....Inches

Bury: (Not Beneath Tracks) .....Feet .....Inches

Bury: (Roadway Ditches) .....Feet .....Inches

Cathodic Protection.....

9. The execution of the work on railway rights-of-way, including the supporting of tracks, shall be subject to the inspection and direction of the Chief Engineer of the railway company.

Louisville and Nashville Railroad Company
Office of Chief Engineer
Louisville, Kentucky 40202

July 22, 1970

EXHIBIT "A"

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

_____, 19____

_____

_____

_____

Gentlemen:

It is understood that you have been engaged by_____ _____ to perform work as described below which requires that you enter upon the right-of-way or property of this company:

Description of project: _____

_____

_____

_____

_____

_____

_____

Permission is hereby granted to enter upon this company's property and to perform work near, over or under the tracks of the Railroad as necessary to complete the project proposed, provided the following terms and conditions are accepted by your company.

1. You hereby agree to release the Railroad Company and its employees, and to indemnify and save it and them harmless from and against all claims, suits or judgments made or brought by any persons or corporations whatsoever, including employees of yourself and of the Railroad Company, for personal injury, death or property damage which grows out of or is connected with the project mentioned hereinabove, or with the presence of yourself, your employees or sub-contractors upon the property of the Railroad Company is connection therewith.

2. The work shall be performed in such a manner as to provide for the safe operation and maintenance of Railroad's tracks. The Superintendent of the Railroad Company, or his authorized representative, will at all times have jurisdiction over the safety of railroad operation and the decision of the Superintendent or his authorized representative as to the procedures which may affect the safety of railroad operation, shall be final and you must be governed by such decisions.

3. In the event it becomes necessary, in the opinion of the Railroad, to provide flagging protection, watchmen, removal and replacement of tracks or the

Railroad Company safe for traffic, you will reimburse the Railroad Company, in cash, according to accounts kept by the Railroad Company, for the actual cost, plus the usual arbitrary charges, vacation allowances, payroll taxes, rental on equipment, and supervision. After all such work near, around, or under the Railroad's tracks is completed, an itemized statement will be rendered to show the cost of all materials and labor furnished by the Railroad Company.

4. You shall, at your expense, secure before entering on Railroad Company property and maintain throughout the construction period, insurance of the following kinds and amounts:

(a) Contractor's Public Liability and Property Damage Liability Insurance.

You shall furnish certificate of insurance, in duplicate, as evidence to the Railroad Company that, with respect to the operations you propose to perform, you carry regular Contractor's Public Liability Insurance providing for a limit of $250,000 for all damages arising out of bodily injuries to or death of one person, and subject to that limit for each person, a total limit of $500,000 for all damages arising out of bodily injuries to or death of two or more persons in any one occurrence, and regular Contractor's Property Damage Liability Insurance providing for a limit of $250,000 for all damage arising out of injury to or destruction of property in any one occurrence, and subject to that limit for each occurrence, a total (or aggregate) limit of $500,000 for all damages arising out of injury to or destruction of property during the policy period.

(b) Contractor's Protective Public Liability and Property Damage Liability Insurance.

If any part of the work is sublet, you shall furnish certificate of insurance, in duplicate, as evidence to the Railroad Company that, with respect to operations performed for you by subcontractors, you carry in your own behalf regular Contractor's Protective Public Liability Insurance, providing for a limit of $250,000 for all damages arising out of bodily injuries to or death of one person, and subject to that limit for each person, a total limit of $500,000 for all damages arising out of bodily injuries to or death of two or more persons in any one occurrence, and regular Contractor's Protective Property Damage Liability Insurance providing for a limit of $250,000 for all damages arising out of injury to or destruction of property in any one occurrence, and subject to that limit for each occurrence, a total (or aggregate) limit of $500,000 for all damages arising out of injury to or destruction of property during the policy period.

(c) Railroad's Protective Public Liability and Property Damage Liability Insurance.

If the operations to be performed by you require work to be done under, over, and within 50 feet of the centerline of, any track of the Railroad Company, unless a written waiver is obtained by you from the office of the Railroad Company's Division

Superintendent having jurisdiction, you shall furnish to the Railroad Company an original insurance policy, which, with respect to the operations you or your sub-contractors shall perform, naming the Louisville and Nashville Railroad Company, 908 West Broadway, Louisville, Kentucky 40202, as insured, on the form of Railroad Protective Policy as accepted by the Association of American Railroads and Mutual Insurance Rating Bureau. The limits of the insurance company's liability in such policy shall be as follows:

	Each Person	Each Occurrence	Aggregate
Bodily Injury Liability	$250,000	$500,000	(Not Applicable)
Property Damage Liability and Physical Damage to Property	(Not Applicable)	$250,000	$500,000

5. All insurance hereinbefore specified shall be carried until all work required to be performed has been satisfactorily completed within the limits of the right-of-way of the Railroad Company. Said insurance shall provide that it is not cancellable except by permission of the Railroad Company, or on thirty (30) days' written notice.

If you accept the conditions set out above, please have this letter and the attached copy signed by an authorized officer of your company and return the original for our records.

Yours very truly,

_____
Superintendent

We hereby accept all of the terms and conditions as set out herein.

_____

By_____
As its:

L. & N. R. R. COPY

AD Chatt. Div. 150 Form 1832-1 (1-66)—Sheet No. 1

Cont #64869

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

THIS CONTRACT, entered into this 30th day of January, 1979, between the LOUISVILLE AND NASHVILLE RAILROAD COMPANY, a Kentucky corporation, hereinafter called the "Railroad," and TENNESSEE-AMERICAN WATER COMPANY, a Tennessee corporation, whose address is Post Office Box 6338, Chattanooga, Tennessee 37401, hereinafter called "Licensee."

WITNESSETH, that the Railroad insofar as it legally may, hereby grants to Licensee, upon the terms and conditions hereinafter set forth, the right to construct and maintain upon or over the right-of-way or lands of the Railroad, at or near Chattanooga, between mile posts 149 and 150, on Chattanooga Subdivision of Atlanta Division, in Hamilton County, State of Tennessee an 8-inch ductile iron water main in Sydney Street and lying 30 feet southeast of the centerline of the Sydney Street Lead Track between Valuation Stations 7952+59 (27th Street) and 7960+00 (26th Street), a distance of 741 feet; said water main being encased in a 20-inch steel pipe for a distance of 100 feet between Valuation Stations 7959+00 and 7960+00, where it is a minimum distance of five feet from a side track,

hereinafter referred to as "improvements" and located as shown on the following sketch:

SEE SKETCH ATTACHED HERETO AND MADE A PART HEREOF

The conditions of the foregoing grant of the right of occupation and use of said right-of-way or lands, which conditions shall also constitute covenants of the Licensee with the Railroad, are as follows:

1. The rental for the use of said right-of-way or lands shall be at the rate of $ 0.00 per year payable to the Railroad by the Licensee in advance.

2. This contract is to remain in full force and effect for one year from date and thereafter from year to year, subject to termination, at any time during the original term or any renewal thereof, by either party upon giving thirty days' notice in writing to the other party at its last-known address. If such termination be at the instance of the Railroad, an adjustment of any rental prepaid but unearned will be made.

3. Licensee hereby releases the Railroad and any other company operating over its railroad, its and their officers, agents and employes, from, and will indemnify it and them against, the claims and demands of all persons, including passengers and employes of either party, for loss of life, injury to person, or damage to or loss of property including property owned by or in the custody of the Railroad and property of Licensee, arising out of the use or occupation of said right-of-way or lands by said improvements, or caused by explosion thereon, or by fire on said premises or communicated from said premises to adjoining property, whether such fire be caused by engines or by any other cause; or for said loss of life, injury or damage caused by collision between trains or other equipment of the Railroad operating on its rails and any vehicle when on or crossing over said right-of-way while using any roadway or crossing constructed under this agreement.

4. Said improvements shall be constructed and maintained under the direction, and to the satisfaction, of the Superintendent of the Railroad, at expense of the Licensee. Said improvements and the use and occupation of said right-of-way or lands by Licensee, must not interfere with the operation or conduct of the Railroad's business.

5. The Licensee agrees (a) as concerns permanent and temporary structures (including stored materials), to maintain on each side of every track, between the ground line and a horizontal line twenty-two (22) feet above the top of rail, a horizontal clearance of eight (8) feet, measured from and at right angles to the centerline of track; provided, however, that the horizontal clearance of eight (8) feet shall, at every point on every curve, be increased one and one half (1½) inches for every degree of curvature at such point; and (b) to exercise reasonable care to keep the clearance area and the environs thereof which the Railroad's train-service employes may reasonably be expected to use, free of obstructions that may endanger the safety of the Railroad's employes or interfere with the safe operation of engines or cars. Knowledge of or notice to the Railroad of a breach of either of the foregoing covenants and its continued operation of the trackage thereafter shall not constitute a waiver of either of them. The Licensee agrees to indemnify and hold harmless the Railroad from and against any and all claims for loss of or damage to property or injury to person (including death) resulting from any failure of the Licensee to perform or abide by either of the foregoing covenants.

6. Within thirty days after written notice of termination by either party, Licensee shall remove the improvements and replace the right-of-way or lands in the same condition as when it took possession, and in default thereof, said improvements shall become the property of the Railroad, and at the Railroad's election, it may remove said improvements and replace the right-of-way or lands in their original condition at the expense of the Licensee, which expense the Licensee agrees to pay.

7. No act or acts of Licensee on or pertaining to said right-of-way or lands, whether authorized or unauthorized by the Railroad, shall be construed or considered as an adverse claim to the title of the Railroad to such right-of-way or lands unless the same shall have been preceded by the service by the Licensee of a written notice on the President of the said Railroad of an intention of the Licensee to claim adversely to the Railroad.

8. Licensee shall not assign its rights under this contract, nor shall it allow any other person, firm or corporation to occupy or make use of the improvements constructed by it, without first obtaining the written permission of the Railroad.

9. Licensee shall pay, or indemnify the Railroad against, all taxes levied by any taxing authority against the improvements erected by Licensee.

10. Licensee grants to the Railroad a lien on said improvements to secure payment of rent and performance of the other obligations of Licensee arising under this contract.

11. Any pipe, conduit or other construction extending beneath the track structure shall have its highest point not less than forty-eight (48) inches below bottom of cross ties.

12. The Licensee, upon approval of plans and specifications by the Chief Engineer of the Railroad, may install cathodic protection at the time of initial construction or at any time subsequent. If it shall be found by the Railroad that the system of signals which the Railroad is presently using, or any such system which the Railroad may hereafter adopt, or other facilities of the Railroad shall be adversely affected by inductive influence produced by said cathodic protection, then in that event the Railroad and the Licensee shall promptly co-operate to determine the best engineering solution of the problem and whether necessary changes to overcome the inductive influence are to be made with respect to the facilities of the Railroad or those of the Licensee or of both. The party or parties whose facilities are to be changed in accordance with such determination, shall promptly carry out the work and the entire cost thereof shall be paid by the Licensee.

13. Before entering upon the Railroad's property hereunder, the Licensee shall communicate with the Office of the Division Engineer of the Railroad at 1590 Marietta Blvd., N.W., Atlanta, Georgia 30318, Telephone: (404) 355-2523, at least ten (10) days prior to entering upon Railroad property so that arrangements may be made to coordinate the work to be done by the Licensee hereunder with any requirements for protection of both parties' operations and property at the job site. Should the Licensee elect to have the improvements constructed by an independent contractor, the Licensee will require that its contractor communicate with said Engineer's Office in lieu of the Licensee, so that the Railroad's officials will be in direct communication with the party physically performing the work. If an independent contractor is to be used, the Railroad reserves the right to require such contractor to enter into an agreement with the Railroad, in the form of the sample attached hereto as Exhibit "A," covering liability, flagging, insurance coverage, etc., before the contractor will be permitted upon the Railroad's property. The Licensee shall instruct such independent contractor that said Exhibit "A" agreement will be sent to the contractor for signing from the Division Engineer's Office upon the contractor communicating with that office as required above.

14. Should the Railroad make any changes in its tracks, construct additional tracks, or make any changes in its roadbed or any other facilities which, in its judgment, shall render it necessary to change the grade, location or position of said improvements, or to provide or extend any casing pipe protecting a carrier pipe, then the Licensee shall, immediately after receiving written demand, make such changes in said improvements at its expense, or authorize the Railroad to make such changes as required, in which event the Licensee shall promptly reimburse the Railroad for the cost of making such changes. Should it fail to reimburse the Railroad, then said Railroad shall have the right, in its discretion, to remove said improvements from said right-of-way.

15. The Licensee acknowledges an inherent risk of damage to its improvements from

their construction on Railroad's property parallel to the track, and the Licensee therefore covenants that, in addition to the obligations it assumes under Section 3 hereof, it will release, indemnify, and save harmless the Railroad, its officers, agents, and employees from and against all claims and suits of the Licensee and its customers, growing out of or connected with any damage to or destruction of the Licensee's improvements caused in whole or in part by any derailment or wreck of the Railroad's trains, engines or cars, or by accidents involving the use of machinery or work equipment by the Railroad on its land or right-of-way, or caused by objects falling from passing trains, regardless of whether any negligence of employees of the Railroad caused or contributed to such damage to or destruction of the Licensee's improvements.

WITNESS the signatures of the parties hereto, the day and year first above written.

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

By _____
As its: Assistant to
Vice President-Operations

TENNESSEE-AMERICAN WATER COMPANY

By _____
As its: Vice President

EXHIBIT "A"

LOUISVILLE AND NASHVILLE RAILROAD COMPANY

_____, 19____

_____

_____

_____

Gentlemen:

It is understood that you have been engaged by_____ _____ to perform work as described below which requires that you enter upon the right-of-way or property of this company:

Description of project: _____

_____

_____

_____

_____

_____

_____

Permission is hereby granted to enter upon this company's property and to perform work near, over or under the tracks of the Railroad as necessary to complete the project proposed, provided the following terms and conditions are accepted by your company.

1. You hereby agree to release the Railroad Company and its employees, and to indemnify and save it and them harmless from and against all claims, suits or judgments made or brought by any persons or corporations whatsoever, including employees of yourself and of the Railroad Company, for personal injury, death or property damage which grows out of or is connected with the project mentioned hereinabove, or with the presence of yourself, your employees or sub-contractors upon the property of the Railroad Company is connection therewith.

2. The work shall be performed in such a manner as to provide for the safe operation and maintenance of Railroad's tracks. The Superintendent of the Railroad Company, or his authorized representative, will at all times have jurisdiction over the safety of railroad operation and the decision of the Superintendent or his authorized representative as to the procedures which may affect the safety of railroad operation, shall be final and you must be governed by such decisions.

3. In the event it becomes necessary, in the opinion of the Railroad, to provide flagging protection, watchmen, removal and replacement of tracks or the

Railroad Company safe for traffic, you will reimburse the Railroad Company, in cash, according to accounts kept by the Railroad Company, for the actual cost, plus the usual arbitrary charges, vacation allowances, payroll taxes, rental on equipment, and supervision. After all such work near, around, or under the Railroad s tracks is completed, an itemized statement will be rendered to show the cost of all materials and labor furnished by the Railroad Company.

4. You shall, at your expense, secure before entering on Railroad Company property and maintain throughout the construction period, insurance of the following kinds and amounts:

(a) Contractor's Public Liability and Property Damage Liability Insurance.

You shall furnish certificate of insurance, in duplicate, as evidence to the Railroad Company that, with respect to the operations you propose to perform, you carry regular Contractor's Public Liability Insurance providing for a limit of $250,000 for all damages arising out of bodily injuries to or death of one person, and subject to that limit for each person, a total limit of $500,000 for all damages arising out of bodily injuries to or death of two or more persons in any one occurrence, and regular Contractor's Property Damage Liability Insurance providing for a limit of $250,000 for all damage arising out of injury to or destruction of property in any one occurrence, and subject to that limit for each occurrence, a total (or aggregate) limit of $500,000 for all damages arising out of injury to or destruction of property during the policy period.

(b) Contractor's Protective Public Liability and Property Damage Liability Insurance.

If any part of the work is sublet, you shall furnish certificate of insurance, in duplicate, as evidence to the Railroad Company that, with respect to operations performed for you by subcontractors, you carry in your own behalf regular Contractor's Protective Public Liability Insurance, providing for a limit of $250,000 for all damages arising out of bodily injuries to or death of one person, and subject to that limit for each person, a total limit of $500,000 for all damages arising out of bodily injuries to or death of two or more persons in any one occurrence, and regular Contractor's Protective Property Damage Liability Insurance providing for a limit of $250,000 for all damages arising out of injury to or destruction of property in any one occurrence, and subject to that limit for each occurrence, a total (or aggregate) limit of $500,000 for all damages arising out of injury to or destruction of property during the policy period.

(c) Railroad's Protective Public Liability and Property Damage Liability Insurance.

If the operations to be performed by you require work to be done under, over, and within 50 feet of the centerline of, any track of the Railroad Company, unless a written waiver is obtained by you from the office of the Railroad Company's Division

Superintendent having jurisdiction, you shall furnish to the Railroad Company an original insurance policy, which, with respect to the operations you or your sub-contractors shall perform, naming the Louisville and Nashville Railroad Company, 908 West Broadway, Louisville, Kentucky 40202, as insured, on the form of Railroad Protective Policy as accepted by the Association of American Railroads and Mutual Insurance Rating Bureau. The limits of the insurance company's liability in such policy shall be as follows:

	Each Person	Each Occurrence	Aggregate
Bodily Injury Liability	$250,000	$500,000	(Not Applicable)
Property Damage Liability and Physical Damage to Property	(Not Applicable)	$250,000	$500,000

5. All insurance hereinbefore specified shall be carried until all work required to be performed has been satisfactorily completed within the limits of the right-of-way of the Railroad Company. Said insurance shall provide that it is not cancellable except by permission of the Railroad Company, or on thirty (30) days' written notice.

If you accept the conditions set out above, please have this letter and the attached copy signed by an authorized officer of your company and return the original for our records.

Yours very truly,

_____
Superintendent

We hereby accept all of the terms and conditions as set out herein.

_____

By_____
As Its:

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Robert Shiltz

EXPENSES

Question:

39. Provide the amount of expense recorded for the rental of equipment or other property, for each month of the test period. Provide copies of Lease Agreements if applicable.

Response:

See attached schedule detailing rent expense. Also attached are lease agreements.

Tennessee American Water
Advertising Expense
For the test year ending 11/30/07
TRA DR 1 Item 38

G/L Account	Account Description / Explanation	Do Ty	Document	G/L Date	Amounts Debit	Amounts Credit	Current Balance	Institutional	Conservation	Informational	Promotional	Image
260218.575030.16	Advertising											
	Chattanooga Times Fr	PV	41571446	4/24/2007	756.98			756.98				
	Chattanooga Times Fr	PV	41545515	3/23/2007	452.21			452.21				
	Chattanooga Times Fr	PV	41528288	2/28/2007	886.94			886.94				
	Account Totals				2,096.13	0.00	2,096.13					
260221.575030.16	Advertising											
	Chattanooga Magazine	PV	41766789	11/30/2007	1,100.00					1,100.00		
	received not invoice-Chattanooga State	JE	190	11/30/2007	3,348.98					3,348.98		
	Creative Co-op LLC	PV	41753684	11/15/2007	400.00							400.00
	Chattanooga Times Fr	PV	41728995	10/19/2007	1,200.00					1,200.00		
	Chattanooga Times Fr	PV	41719584	10/9/2007	9,527.40					9,527.40		
	Interspace Airport A	PV	41700023	9/18/2007	2,009.81							2,009.81
	Chattanooga Times Fr	PV	41700029	9/18/2007	4,938.91					4,938.91		
	Interspace Airport A	PV	41624332	6/25/2007	2,009.81							2,009.81
	Chattanooga Times Fr	PV	41622711	6/22/2007	457.20					457.20		
	Direct Impact Market	PV	41605701	6/5/2007	264.94					264.94		
	Alcom Printing Group	PV	41602145	5/31/2007	38.76					38.76		
	Chattanooga Magazine	PV	41588153	5/15/2007	575.00							575.00
	Chattanooga Magazine	PV	41588154	5/15/2007	575.00							575.00
	FEDEX KINKO'S-Kim Dalton	CC	3331	5/3/2007	396.58					396.58		
	PRO Enterprises Inc	PV	41577971	5/2/2007	272.00				272.00			
	Chattanooga Times Fr	PV	41571367	4/24/2007	300.85			300.85				
	Chattanoogan.com	PV	41559586	4/10/2007	490.00			490.00				
	Alcom Printing Group	PV	41559590	4/10/2007	3,671.46					3,671.46		
	Alcom Printing Group	PV	41557267	4/6/2007	260.70					260.70		
	Moriah Group(All Use	PV	41552593	3/30/2007	660.00							660.00
	Interspace Airport A	PV	41545491	3/23/2007	2,009.81							2,009.81
	Chattanooga Times Fr	PV	41537895	3/13/2007	1,216.80					1,216.80		
	Chattanooga Times Fr	PV	41537898	3/13/2007	2,834.76					2,834.76		
	Chattanooga Times Fr	PV	41534231	3/8/2007	2,787.19					2,787.19		
	Alcom Printing Group	PV	41534250	3/8/2007	281.52					281.52		
	PRO Enterprises Inc	PV	41526342	2/27/2007	223.46				223.46			
	Chattanooga Manufact	PV	41512894	2/8/2007	1,250.00			1,250.00				
	Chattanoogan.com	PV	41507568	1/31/2007	3,500.00							3,500.00
	Chattanooga Times Fr	PV	41496961	1/18/2007	2,727.01					2,727.01		
	Direct Impact Market	PV	41487757	1/5/2007	264.94					264.94		
	Interspace Services	PV	41476293	12/21/2006	1,838.55							1,838.55
	Chattanooga Times Fr	PV	41476415	12/21/2006	2,280.84					2,280.84		
	Account Totals				53,712.28	0.00	53,712.28	4,136.98	495.46	37,597.99	0.00	13,577.98
	Attrition Year Advertising Expense							15,415	2,284	22,266	5,709	11,418

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson/Sheila Miller

EXPENSES

Question:

38. Provide a detailed analysis of advertising expense for the test period. Provide and discuss TAWC's projected advertising expenses from the end of the test period through the attrition period. For each month, identify the amount of advertising classified as follows:

a. Institutional
b. Conservation
c. Informational
d. Promotional
e. Image

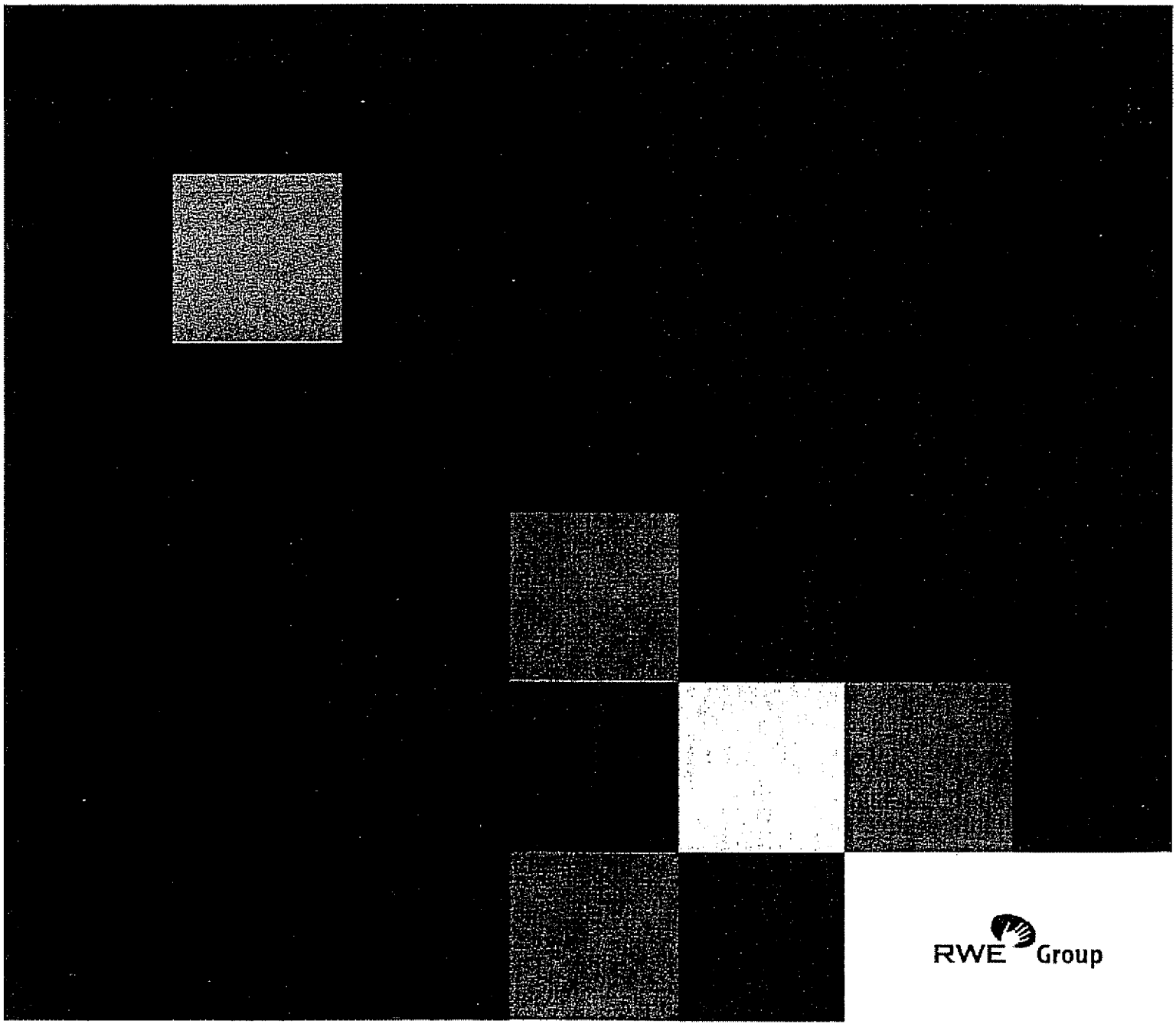
Response:

See attached schedule.

American Water®

The 2007 Annual Incentive Plan

REWARDING ACHIEVEMENT



RWE Group

The 2007 American Water Annual Incentive Plan

The 2007 American Water Annual Incentive Plan (AIP) recognizes the opportunity and the accountability we share for achieving our goals. Your accomplishments have helped to build American Water's success to this point, and the AIP will reward you for the contribution you make to the achievement of our 2007 goals.

Who Is Eligible for the 2007 AIP

All full-time management, professional and technical employees (exempt from overtime) in American Water are eligible to participate in the 2007 AIP.

Eligible employees who join American Water on or before September 30 of a plan year (January 1 – December 31) are also eligible to participate in the plan on a prorated basis. Employees transferred from non-exempt to exempt status on or after September 30 are not eligible in the transfer year.

Individuals who do not meet their individual performance expectations will not be eligible to receive an incentive award. The American Water Board, or its designee for these purposes, reserves the right to determine whether incentives are payable to any individual or group of individuals. The Board may withhold all incentive payments in certain circumstances.

Your Award Opportunity

Your award opportunity is based on your role. Your manager will confirm your award opportunity to you in writing. Any award you earn is based on your salary as of December 31, 2007.

If you are promoted during the plan year to a position with a higher target level, your bonus plan will be prorated to reflect participation at each award level. Similarly, if you are reclassified to a position with a lower AIP award level, your bonus plan will be prorated to reflect your participation at each award level.

What the Plan Measures

The AIP is designed to reward participants for the performance results they and the Company attain during the plan year. There are three performance components: 'Financial' (Corporate, Regional), 'Operational' and 'Individual'.

- The **Financial** component is based on Operating Income. The performance level will be determined at the Corporate and Regional levels. For 2007, more than 80% of the Operating Income target for the entire Company must be achieved before any payment will be made on the corporate financial component of the Plan (although a payment could be made on the regional financial component if the regional operating income exceeds 80% of target). In addition, more than 70% of the Operating Income target must be achieved before any payment will be made on any component of the Plan for the entire Company (including regional financial, operational and individual components).

  Operating Income – is defined as earnings before interest, taxes and other non-operating expenses.

  See Attachment A for the 2007 Target Level Achievement Schedule.

  Your AIP letter will provide you with your Company component targets.

- The **Operational** component includes performance measures tied to the American Water business objectives through which customer satisfaction, customer service quality, service level, environmental, health & safety, and quality measures and compliance goals are the key performance indicators. If you are an employee of the Business Center or the Belleville Lab, you will not have an operational component. See Attachments B and C for the 2007 operational components.

  The Customer Satisfaction Study measures overall satisfaction with the services offered by American Water that directly benefits the customer. This study is conducted annually in the fourth calendar quarter and surveys approximately 1,100 American Water regulated water or sewer customers.

  The Customer Service Quality Study measures customer satisfaction levels as a result of field and Customer Service contacts. This study is conducted throughout the year and surveys approximately 900 American Water regulated water or sewer customers each quarter.

  Service Level (Customer Service Centers): Measures the percentage of customer calls answered within a specified period of time.

  Notices of Violation (NOV): The number of times that an official notice is issued by a primacy agency for failure to comply with a federal, state, or local environmental statute or regulation that is covered by the Environmental Management Plan (EMP).

  Lost Work Day Case Rate (LWCR): The number of total OSHA recordable injuries and/or illness cases with lost workday(s) per 200,000 hours worked.

Service Level measures the percentage of customer calls (Customer Service Centers) answered within a specified period of time.

Quality Measures (Shared Services Center - SSC):

- SSC Error Rate - Number of Financial Statements errors (Annual).
- Reconciliations - Calendar Year Average of accounts beyond policy.
- Timeliness of Processes - Annual percentage of process conducted according to schedule -Tax filings, Financial Statements available for consolidation, External Audit information submissions, days to image and process invoices, and Orcom rate changes.

Compliance (Shared Services Center - SSC):

- External Audit Findings - Number of unrecorded differences and topside entries.
- Internal Audit Findings - Number of instances of deviations from policy/procedures during SOX testing.
- External Filing Requirements - Annual Reports and Commission Reports completed by established deadlines for SSC.

- The **Individual** component includes Performance Targets as agreed by you and your manager within the companywide standard performance management process.

How Your Award Is Weighted

Your award opportunity is based on two or four performance components (see pages 3 and 4), depending on your role. However, you could earn part of your award based on individual, operational and regional financial components if Company Operating Income is more than 70%. If Company Operating Income is 70% or less, no award will be paid on any component.

The portion of your award opportunity you can earn for each component is reflected in weightings assigned to each, based on your role in the organization, as the following charts show. The award has a target and a maximum opportunity.

BUSINESS CENTER 2007			
Level	**Company Financial (30%)**	**Individual [1] (70%)**	**Target Opportunity**
L5 – L6	6.00%	14.00%	20%
L7	4.50%	10.50%	15%
L8 – L9	3.00%	7.00%	10%
*L10 – L14	1.50%	3.50%	5%

*** Exempt only**

REGION 2007					
Level	Company Financial (30%)	Regional Financial (10%)	Individual [1] (30%)	Operational [2] (30%)	Target Opportunity
Financial 30% / Individual/ Operational/ Regional Financial 70%					
L5 – L6	6.00%	2.00%	6.00%	6.00%	20%
L7	4.50%	1.50%	4.50%	4.50%	15%
L8 – L9	3.00%	1.00%	3.00%	3.00%	10%
*L10 – L14	1.50%	0.50%	1.50%	1.50%	5%

*** Exempt only**

Note that award opportunities for all Business Center (Voorhees) roles will have a mix of Financial and Individual measures, but no Operational component.

Your manager will discuss these with you and confirm in writing the performance measures, weightings and target maximums that apply to you.

SHARED SERVICES CENTER / CUSTOMER SERVICE CENTER 2007				
Level	Company Financial (30%)	Individual [1] (35%)	Operational [3] (35%)	Target Opportunity
Financial 30% / Individual/ Operational 70%				
L5 – L6	6.00%	7.00%	7.00%	20%
L7	4.50%	5.25%	5.25%	15%
L8 – L9	3.00%	3.50%	3.50%	10%
*L10 – L14	1.50%	1.75%	1.75%	5%

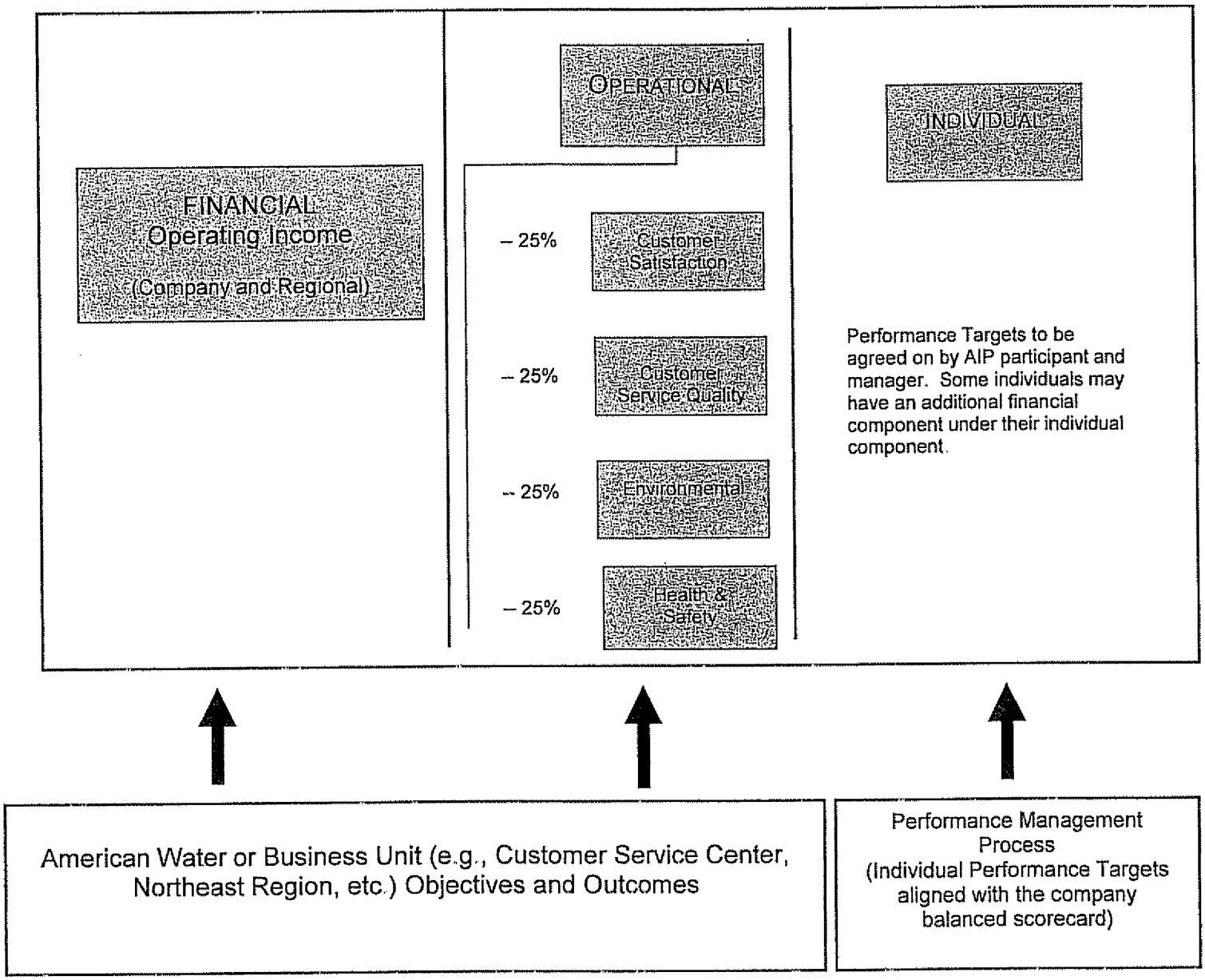
*** Exempt only**

(1) This component is defined as Target Agreement or Performance Targets.
(2) 50% of the Operational component is allocated to Customer Satisfaction/Customer Service Quality.
(3) This component is defined by Customer Service Center as: 34% Customer Satisfaction; 33% Customer Service Quality, 33% Service Level

How the Weightings Come Together

Here is an **example** of how the three/four performance components and their weightings come together. As you can see, the measures within each component are also weighted.

EXAMPLE



Operational

Regional Operational components are performance measures tied to the American Water objectives. Customer Service Quality is 25% of this component and is measured on a state-by-state basis. Customer Satisfaction (25%), Environmental Notice of Violations (NOVs) (25%) and Lost Workday Health and Safety Case Rate (LWCR) (25%) (Attachments B & C). Shared Services and Customer Service operational components are described in Attachments B & C.

Operational components are evaluated on a range from 0 to 120%.

Performance You Can Impact

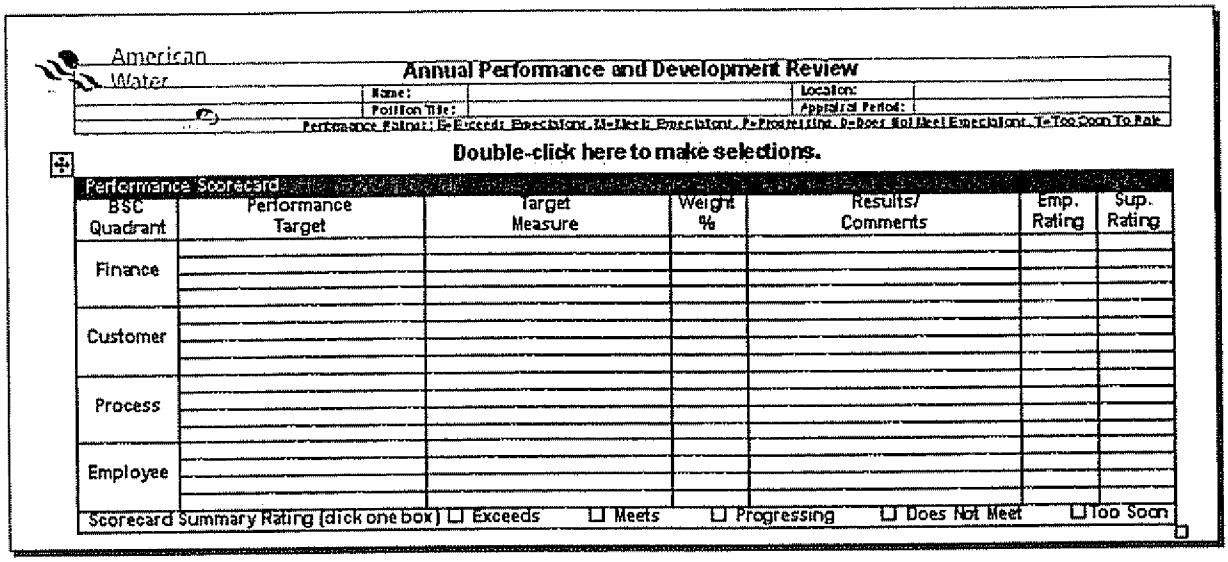
We believe it is essential that you are accountable for, measured on and rewarded for performance that you can directly impact or influence.

You and your manager have agreed on your individual performance targets. These targets should relate back to the performance scorecard for your business unit or region and should directly reflect your role.

Individual Performance

Individual performance will be assessed using American Water's Performance Management and Development Review (PDR) process. The first section of the PDR form contains a scorecard in which your individual Performance Targets will be documented. You and your supervisor will jointly identify and agree to your individual Performance Targets and relative weightings to be achieved during the year.

In overview, the PDR requires each individual to have 5 Performance Targets. The Performance Targets should be specific and measurable and aligned with the Company performance targets. Each target needs to be evaluated on a range of 0 to 120% according to its importance relative to other targets. In this way excelling at your highest priority target, which has the heaviest weighting, will drive a bigger award. At least one of the targets should be linked to a personal development objective. At the beginning of 2008, a structured performance review will be conducted to determine how well you performed against your targets in 2007. **It will be the Performance Scorecard Summary Rating for these 5 Performance Targets and NOT the "overall" performance rating that will be used for AIP award purposes (see below).**


American Water

Annual Performance and Development Review

Name: | Location:
Position Title: | Appraisal Period:

Performance Rating: E=Exceeds Expectations, M=Meets Expectations, P=Progressing, D=Does Not Meet Expectations, T=Too Soon To Rate

Double-click here to make selections.

Performance Scorecard

BSC Quadrant	Performance Target	Target Measure	Weight %	Results/ Comments	Emp. Rating	Sup. Rating
Finance						
Customer						
Process						
Employee						

Scorecard Summary Rating (click one box) ☐ Exceeds ☐ Meets ☐ Progressing ☐ Does Not Meet ☐ Too Soon

Performance Category

Each participant in the AIP plan should have 5 performance targets. An assessment should be made of performance against each target. Once evaluated, each individual performance target rating will be added and averaged to determine an overall rating.

Example #1

Performance Target Rating (PT)	AIP Performance Rating	Percentage Amount		Weighting		Subtotal
PT#1 (Meets Expectation)	Target fully achieved	100	x	20%	=	20
PT#2 (Meets Expectations)	Target largely achieved	85	x	20%	=	17
PT#3 (Does Not Meet Expectation)	Target not achieved	0	x	20%	=	0
PT #4 (Progressing)	Target partially achieved	60	x	20%	=	12
PT #5 (Exceeds Expectation)	Target exceeds expectations	120	x	20%	=	24

Take each performance target percentage amount and multiply it by its assigned weight. Add the subtotal numbers = 73 (Individual Weighting Factor) 73% would be used as the INDIVIDUAL weighting factor in the AIP plan.

Example #2

Performance Target Rating (PT)	AIP Performance Rating	Percentage Amount		Weighting		Subtotal
PT#1 (Exceeds Expectation)	Target exceeds expectations	120	x	10%	=	12
PT#2 (Meets Expectations)	Target largely achieved	90	x	20%	=	18
PT#3 (Does Not Meet Expectation)	Target not achieved	0	x	10%	=	0
PT #4 (Progressing)	Target partially achieved	55	x	20%	=	11
PT #5 (Meets Expectation)	Target fully achieved	100	x	40%	=	40

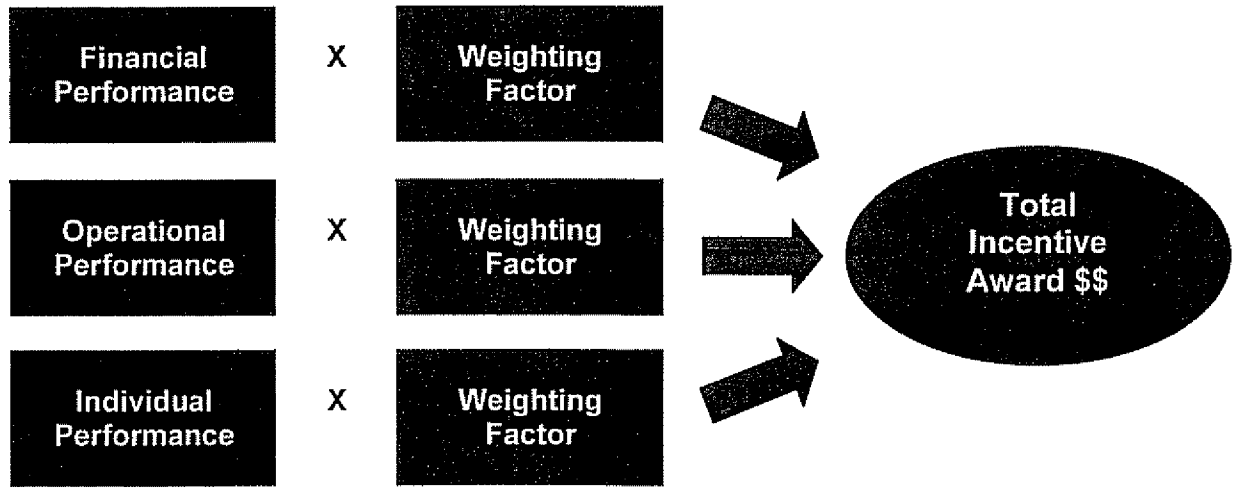
81 would be the subtotal and 81% would be used as the INDIVIDUAL weighting factor in the AIP plan.

2007 Target Rating Scale	
Rating	Scale
Exceeds Expectations	101 – 120%
Meets Expectations	
- Target Fully Achieved	100%
- Target Largely Achieved	75 – 99%
Progressing	
- Target Partially Achieved	25 – 74%
Does Not Meet Expectations	0%
- Not Achieved	
Too Soon to Rate	0%

Performance ratings can range from 0% - 120%. The degree of percentage given will be based on the supervisor's assessment of performance on the performance target. The maximum payment you can receive under the Individual component is 120%. This would only be awarded if an individual exceeded all 5 performance targets. This should be used only in cases of exceptional and outstanding performance against a target. If an individual received a "too soon to rate" or "does not meet expectations" on their performance scorecard they would not be eligible for an AIP award.

How Your Payout Is Determined

At the end of the year, the amount for each component is based on performance against each goal within the component and its relative weighting. Here is a simplified way to think of it.



(See example on page 10.)

2007 AIP Payout Example

L9 REGION EXAMPLE:

Target Opportunity is 10% with 30% Company Operating Income, 10% Regional Operating Income, 30% Operational and 30% Individual Components

Financial Performance

Company (Operating Income)

Achievement against financial target = 103.000% x 3.000% (Target) =3.090%

Regional (Operating Income)

Achievement against financial target = 101.000% x 1.000% (Target) =1.010%

Operational Performance

Achievement against operational targets = 97.95% x 3.000% (Target) =2.939%

Individual Performance

Achievement against 5 Performance targets = 98.70% x 3.000% (Target) = 2.961%

Total AIP payable is 3.090% (Company Operating Income) + 1.010% (Regional Operating Income) + 2.939% (Operational) + 2.961% (Individual) is 10.00% of annual base salary of $65,000 or $6,500

Salary	x	AIP Target	equals	Target Payout	Maximum Payout
$65,000		10%		$6,500	$8,580
Company Operating Income (30%)				Financial/ Operational/ Individual (70%)	
Company Operating Income =3%		Regional Operating Income =1.00%		Operational Results =3.00%	Individual Performance Targets =3.00%
Target		Target		Target	Target
$1,950		$650		$1,950	$1,950
Actual		Actual		Actual	Actual
$2,009		$657		$1,910	$1,925
Maximum = 150%		Maximum = 150%		Maximum= 120%	Maximum= 120%
$2,925		$975		$2,340	$2,340

Target Bonuses

You will have received a letter which states your target bonus opportunity. Target bonus is defined as the bonus paid at 100% for both financial and individual awards. This means business plan is achieved for the financial and operational element, and the employee has met his/her objectives for the individual element.

The maximum bonus you can receive is 150% of your Financial element (both corporate and regional), 120% of operational and 120% of your Individual element.

Adjustments for Uncontrollable Events

The financial data included in the appendices has been prepared on the basis of the business plans agreed in 2007, using the assumptions set at that time. As in previous years, the actual results used for assessment may be amended to reflect the impact of events that are not considered to be within the control of local management. Any such amendments will require the explicit approval of the Chief Executive Officer and the Chief Financial Officer, and if material, the Board, whose decision will be final. The following items are those most likely to be considered for amendment:

- Weather conditions having a material impact on the financial results
- The impact of movements in foreign exchange rates
- Disposal/acquisition of businesses not anticipated in the business plan, but subsequently mandated by the Board of Directors
- Goodwill impairments
- Costs related to the public offering

Award Payments

To be eligible to receive an AIP award, you must be actively employed on the date the payment is made. However, in case of disability, retirement, layoff or death during the plan year, a prorated award based on participation in the plan may be payable. Employees who resign or are terminated for cause at any time prior to payment are not eligible.

Awards are usually determined and paid in cash as soon as possible after the release of financial results. Awards are normally paid by April of the following year. Awards are subject to all federal, state and local income tax withholdings.

If you become eligible to join the AIP during a plan year, any payout for that year will be prorated to reflect your participation in the plan.

The American Water Board, or its designee for these purposes, reserves the right to determine whether incentives are payable to any individual or group of individuals. The Board may withhold all incentive payments in certain circumstances, such as failing to reach minimum financial goals. Individuals who do not meet their individual performance expectations will not be eligible to receive an incentive award.

Rewarding Achievement

Our AIP goals are challenging, but with your focus and contribution and effective teamwork, they can be achieved. Remember, your individual results do matter; our overall performance is the collective results of all AIP participants.

It is important that you clearly understand your goals, how we are performing against the goals, and how the AIP works so you know how you personally affect our performance. Be sure to talk to your manager or your local HR representative if you have questions.

This brochure describes the 2007 American Water Annual Incentive Plan. The American Water Board or its Designee, whose decisions will be final and binding, will determine interpretations of the Plan. The Company reserves the right to amend, modify, or discontinue the Plan during the plan year or at any time in the future. Participation in the Plan does not convey any commitment to ongoing employment. If there are any differences between the information contained here and the Plan Document, the Plan Documents will govern.

Attachment A

Company bonus 2007 for American Water will be based on Operating Income. If the Operating Income results are met, the award payout will be based on the following:

Bonus payout curve: Range between 0% and 150%	
% of Operating Income Achieved	% Payout
125%	150%
120%	140%
115%	130%
110%	120%
105%	110%
100% *	100%
95%	75%
90%	50%
85%	25%
80%	0%
70%	0%

* Business Plan Operating Income

Operating Income is defined as earnings before interest, taxes and other non-operating expenses.

Attachment B

2007 AIP OPERATIONAL MEASURES & TARGETS

	Weighting	NE	SE	Central	West	AWE
Notices of Violation (NOV)**	25%	4*	4*	4*	4*	4*
Lost Work Day Case Rate (LWCR) ***	25%	**2.2**	**1.7**	**1.7**	**1.4**	**1.7**
Customer Satisfaction Rating (Q23 of CSS)	25%	95%	95%	95%	95%	N/A
Customer Service Quality Rating (Q29 of SQS)	25%	80%	80%	80%	80%	N/A

* If total AW NOVs are less than or equal to the target of 21, everyone gets rewarded for the NOV component, regardless of their individual region result vs. target. If total AW NOVs exceed 21 rewards will determined by region. The AW target for NOVs will be adjusted upward for any significant growth (add 1 NOV per 5% growth in customers served, rounded down).

**Definition - Notices of Violation (NOV): Number of times that an official notice is issued by a primacy agency for failure to comply with a federal, state, or local environmental statute or regulation that is covered by the Environmental Management Plan (EMP). For an acquisition in which the Company has entered into a consent agreement to correct known deficiencies, violations will not count towards the NOV target unless they are due to issues not contemplated by the consent agreement or are related to a failure to comply with the consent agreement.

** Lost Work Day Case Rate (LWCR) is the number of total OSHA recordable injuries and/or illness cases with lost workday(s) per 200,000 hours worked. LWCR x 5 = Injury Frequency Rate (IFR) which is a similar measure only per 1,000,000 hours worked. LWCR is a more recognized and tracked US metric.

Attachment C

Operational Parameters for 2007 AIP - Payout Scale and Relative Weighting

I. Relative Weighting

II. Payout Scales

25% CUSTOMER SATISFACTION		25% SERVICE QUALITY		25% Lost Workday Case Rate (LWCR)		25% ENVIRONMENTAL NOVs	
% Achieved	Payout (%)	% Achieved	Payout (%)	% of Target	Payout (%)	% of Target	Payout (%)
≤ 90%	0%	≤ 75%	0%	≤ 50%	120%	≤ 50%	120%
91%	10%	76%	10%	75%	110%	75%	110%
92%	20%	77%	20%	100%	100%	100%	100%
93%	40%	78%	40%	110%	70%	110%	70%
94%	70%	79%	70%	120%	30%	120%	30%
95%	100%	80%	100%	≥ 130%	0%	≥ 130%	0%
96%	110%	85%	110%				
≥ 97%	120%	≥ 90%	120%				

Operational Parameters for 2007 AIP - Payout Scale and Relative Weighting – Customer Service Centers

I. Relative Weighting

II. Payout Scales

34% CUSTOMER SATISFACTION		33% SERVICE QUALITY		33% SERVICE LEVEL	
% Achieved	Payout (%)	% Achieved	Payout (%)	% Achieved	Payout (%)
≤ 90%	0%	≤ 75%	0%	< 72%	0%
91%	10%	76%	10%	72% - < 80%	75%
92%	20%	77%	20%	80%	100%
93%	40%	78%	40%	>80% - < 84%	105%
94%	70%	79%	70%	84% - <86%	110%
95%	100%	80%	100%	86%	120%
96%	110%	85%	110%		
≥ 97%	120%	≥ 90%	120%		

Attachment C

Operational Parameters for 2007 AIP - Payout Scale and Relative Weighting – Shared Service Center

I. Relative Weighting

55%		45%	
II. Payout Scales			
QUALITY		COMPLIANCE	
% Achieved *	Payout (%)	% Achieved *	Payout (%)
<75%	0%	<75%	0%
75%	25%	75%	25%
80%	50%	80%	50%
85%	75%	85%	75%
90%	100%	90%	100%
95%	110%	95%	110%
100%	120%	100%	120%

* If the percentage achieved is between the range parameters of the scale, the payout percentage will be derived from the actual percentage achieved. For example, if the percentage achieved is 88%, the payout percentage will be 90%.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

EXPENSES

Question:

37. Does TAWC have a written policy regarding non-base pay compensation or stock options? If so, please provide a copy of this policy. Were any amounts paid or accrued during the test period? If so, please provide a schedule of employees, showing the amount paid or accrued and the basis of the calculation. Provide the same information for the attrition period.

Response:

Yes. Copy of policy is attached. The test period includes the amount of incentive pay to employees. The incentive pay is included in the workpapers filed in response to question 13 under the payroll section. The incentive pay has the title AIP payout.

American Water Works Company, Inc.
Retiree Welfare Plan

Actuarial Valuation Report

Postretirement Welfare Cost for Fiscal Year Ending December 31, 2008

Employer Contributions for Plan Year Beginning January 1, 2008

February 2008

This report is confidential and intended solely for the information and benefit of the immediate recipient thereof. It may not be distributed to a third party unless expressly allowed under the "Actuarial Certification, Reliances and Distribution" section herein.

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Management Summary of Valuation Results

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Financial Results

This report summarizes the financial results for American Water's Retiree Welfare Plan based on actuarial valuations as of January 1, 2008 and January 1, 2007. All results shown are based on FAS 106 without reflecting purchase accounting upon the sale of American Water to RWE and do not reflect FAS 158.

	January 1, 2008[2]	January 1, 2007[2]
FAS 106 Postretirement Welfare Cost[1]		
Amount	$ 27,352,435	$ 25,013,949
Per active participant	7,110	6,079
FAS 106 Funded Position[2]		
Accumulated postretirement benefit obligation [APBO]	$ 451,147,525	$ 425,315,545
Fair value of assets [FV]	292,899,197	281,389,882
APBO funded percentage [FV ÷ APBO]	64.9%	66.2%
Accrued Postretirement Benefit Cost	$ 29,178,255	$ 29,776,429
Employer Contributions		
Funding policy	$ 27,352,435	$ 25,013,949
Estimated maximum tax-deductible limit[3]	25,300,000	29,200,000[4]
Expected benefit payments and expenses, net of participant contributions	19,397,977	19,559,592[5]

(1) Results do not reflect purchase accounting upon the sale of American Water to RWE and do reflect the Medicare Part D subsidy, except where noted.

(2) The annual postretirement welfare cost, ignoring the Medicare Part D subsidy, is $30,924,631 for 2007 and $33,451,336 for 2008. These amounts are used to adjust the company's deferred tax asset on the balance sheet.

(3) Estimated based on January 1 assets — should be redetermined at December 31. Actual maximum tax-deductible limit cannot be determined until end of year.

(4) Actual tax-deductible limit for 2007 tax year was $42,000,000 under permissive aggregation, which includes the St. Louis, Elizabethtown and Long Island VEBA trusts.

(5) Actual benefit payments and expenses, net of participant contributions.

The results above do not reflect FAS 158. Separate results were prepared for financial disclosure purposes that reflect FAS 158 and purchase accounting.

Highlights

Economic Assumptions

The discount rate for postretirement welfare cost purposes is the rate at which the postretirement obligation could be effectively settled. This rate is based on high-grade bond yields, after allowing for call and default risk. The following bond yields were considered in the selection of economic assumptions:

	December 31, 2007	December 31, 2006
Moody's Aaa	5.41%	5.46%
Moody's Aa	5.80%	5.72%

The assumed rate of return on assets for postretirement welfare cost purposes is the weighted average of expected long-term asset return assumptions, net of taxes. The compensation increase rate is a long-term rate based on current expectations of future compensation increases. The assumptions for postretirement welfare cost purposes are:

	January 1, 2008	January 1, 2007
Discount rate for obligations	6.20%	5.90%
Rate of return on assets[1]	7.75%	7.38%

(1) Rate is weighted average of the expected return on Bargaining VEBAs (which are tax exempt) and the return on Non-Bargained VEBAs (which are taxable, but currently invested in non-taxable Municipal bonds).

Assumptions used to determine the statutory contribution limits must be reasonable, taking into account the experience of the plan and reasonable expectations. The discount rate used to determine normal cost and present value of projected benefits is based on the long-term expected return on assets, net of taxes. The assumptions for contribution purposes are:

	Preliminary 2008(1)	**Final 2007**
Discount rate for normal cost and present value of projected benefits:		
▸ Bargaining medical and life insurance	8.20%	8.20%
▸ Non-bargaining medical	3.87%	3.87%

(1) Deductible limits are finalized at year-end based on assumptions determined as of December 31, 2008. Assumptions shown here are preliminary.

The health care cost trend assumptions used in the valuation are:

	January 1, 2008		January 1, 2007	
	Pre-Medicare Eligible	*Medicare Eligible*	*Pre-Medicare Eligible*	*Medicare Eligible*
Health Care Cost Trend				
2007 trend	N/A	N/A	9.0%	9.0%
2008 trend	8.0%	8.0%	8.0%	8.0%
Ultimate trend	5.0%	5.0%	5.0%	5.0%
Year ultimate reached	2014	2014	2011	2011

The assumed per capita costs are the expected annual per person cash costs of the medical plan, before reflecting participant contributions.

The average per capita costs used in the 2007 and 2008 valuations are:

	Pre-Medicare Eligible		*Medicare Eligible*	
RWE Promise Participants	*Retiree*	*Spouse*	*Retiree*	*Spouse*
▸ 2007 assumed per capita cost	$ 9,430	$ 9,430	$ 3,911	$ 3,911
▸ Expected per capita cost increase (trend to 2008)	9.0%	9.0%	9.0%	9.0%
▸ 2008 expected per capita cost	$ 10,279	$ 10,279	$ 4,263	$ 4,263
▸ 2008 assumed per capita cost	9,690	9,690	4,415	4,415
Non-RWE Promise Participants	*Retiree*	*Spouse*	*Retiree*	*Spouse*
▸ 2007 assumed per capita cost	$ 9,324	$ 9,324	$ 3,815	$ 3,815
▸ Expected per capita cost increase (trend to 2008)	9.0%	9.0%	9.0%	9.0%
▸ 2008 expected per capita cost	$ 10,163	$ 10,163	$ 4,158	$ 4,158
▸ 2008 assumed per capita cost	9,603	9,603	4,317	4,317
St. Louis Participants	*Retiree*	*Spouse*	*Retiree*	*Spouse*
▸ 2007 assumed per capita cost	$ 8,972	$ 8,972	$ 3,815	$ 3,815
▸ Expected per capita cost increase (trend to 2008)	9.0%	9.0%	9.0%	9.0%
▸ 2008 expected per capita cost	$ 9,779	$ 9,779	$ 4,158	$ 4,158
▸ 2008 assumed per capita cost	9,233	9,233	4,317	4,317

	Pre-Medicare Eligible		*Medicare Eligible*	
Elizabethtown Bargaining Participants	*Retiree*	*Spouse*	*Retiree*	*Spouse*
▸ 2007 assumed per capita cost	$ 9,051	$ 9,051	$ 3,815	$ 3,815
▸ Expected per capita cost increase (trend to 2008)	9.0%	9.0%	9.0%	9.0%
▸ 2008 expected per capita cost	$ 9,866	$ 9,866	$ 4,158	$ 4,158
▸ 2008 assumed per capita cost	9,233	9,233	4,317	4,317
Elizabethtown Non-Bargaining Participants	*Retiree*	*Spouse*	*Retiree*	*Spouse*
▸ 2007 assumed per capita cost	$ 8,972	$ 8,972	$ 3,815	$ 3,815
▸ Expected per capita cost increase (trend to 2008)	9.0%	9.0%	9.0%	9.0%
▸ 2008 expected per capita cost	$ 9,779	$ 9,779	$ 4,158	$ 4,158
▸ 2008 assumed per capita cost	9,603	9,603	4,317	4,317
Elizabethtown Dental	*Retiree*	*Spouse*	*Retiree*	*Spouse*
▸ 2007 assumed per capita cost	$ 353	$ 353	$ 0	$ 0
▸ Expected per capita cost increase (trend to 2008)	9.0%	9.0%	9.0%	9.0%
▸ 2008 expected per capita cost	$ 385	$ 385	$ 0	$ 0
▸ 2008 assumed per capita cost	371	371	0	0

Demographic Assumptions

The cost of providing plan benefits depends on demographic factors such as retirement, mortality, turnover and plan participation. Demographic assumptions used in the valuation were selected to reflect the experience of the covered population and reasonable expectations. If actual experience is more favorable than assumed, plan costs will be lower. Alternatively, if actual experience is less favorable than assumed, future plan costs will be higher.

Assets

In the year ended December 31, 2007, the plan's portfolio realized a 1.73% investment return (net of expenses and taxes), while the capital markets performed as follows (returns are pre-tax, which would apply to a non-taxable trust, such as the Bargaining VEBA):

	December 31, 2007
Large equities [S&P 500]	5.49%
Intermediate/small equities [Russell 2500]	1.38%
Non-U.S. equities [EAFE]	11.63%
Bonds [Lehman Brothers Aggregate]	6.97%
Citi 3 Month Treasury Bill	4.74%
S&P National Municipal Bond Index[1]	3.18%

(1) Municipal Bonds are non-taxable investments. This index provides a comparison for the Non-bargaining Medical VEBA.

Plan Changes

There have been no plan changes since the prior year.

FAS 106 Postretirement Welfare Cost and Funded Position

Postretirement welfare cost (calculated without reflecting purchase accounting) is determined in accordance with Financial Accounting Standard No. 106. The fiscal 2008 postretirement welfare cost for the plan is $27,352,435, or $7,110 per active participant.

Funded position, on a FAS 106 basis, is measured by comparing the fair value of assets (FV) with the accumulated postretirement benefit obligation (APBO). The APBO is the portion of the total present value of projected benefits allocated to prior years as of the measurement date.

The plan's funded percentage is 64.9% as of January 1, 2008, based on the fair value of assets of $292,899,197 and an APBO of $451,147,525.

Change in Postretirement Welfare Cost and Funded Position

The postretirement welfare cost increased from $25,013,949 in fiscal 2007 to $27,352,435 in fiscal 2008 because:

- Expected changes based on prior year's assumptions, methods, plan provisions and contributions decreased the postretirement welfare cost $374,431.
- Noninvestment experience including demographic and medical claims experience, increased the postretirement welfare cost $1,145,037.
- The return on the fair value of plan assets in fiscal 2007 was 1.73%, which increased the postretirement welfare cost $1,830,250.
- Assumption changes decreased the postretirement welfare cost $262,370.

Employer Contributions

Employer contributions are the amounts paid by American Water to provide for postretirement benefits, net of participant contributions. For 2007, the actual employer contributions of $27,158,123 were greater than the estimated employer contributions of $25,013,949.

American Water's funding policy is to contribute an amount equal to the postretirement welfare accounting cost not to exceed the maximum tax-deductible limit. American Water may change its contribution if appropriate to its tax and cash position and the plan's funded position. For 2008, the contribution under the funding policy is $27,352,435. The maximum tax-deductible contribution limit under the Internal Revenue Code is estimated to be $25,300,000. However, the actual maximum tax-deductible contribution limit under the Internal Revenue Code for 2008 cannot be determined until actual December 31, 2008 asset and interest rate values are known. Estimated benefit payments for 2008 are $19,397,977.

Actuarial Certification, Reliances and Distribution

American Water retained Towers Perrin to perform a valuation of its postretirement welfare benefit plans for the purpose of determining (1) its postretirement welfare cost in accordance with FAS 106 and (2) the maximum tax-deductible contribution allowed by the Internal Revenue Code. This valuation has been conducted in accordance with generally accepted actuarial principles and practices.*

The consulting actuaries are members of the Society of Actuaries and other professional actuarial organizations and meet their "General Qualification Standard for Public Statements of Actuarial Opinion" relating to the postretirement welfare plans.

In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information.

The actuarial assumptions and the accounting policies and methods employed in the development of the postretirement welfare cost have been selected by the plan sponsor, with the concurrence of Towers Perrin. FAS 106 requires that each significant assumption "individually represent the best estimate of a particular future event."

The actuarial assumptions and methods employed in the development of the contribution limits have been selected by Towers Perrin, with the concurrence of the plan sponsor. The Internal Revenue Code requires the use of assumptions each of which is reasonable (taking into account the experience of the plan and reasonable expectations) and which, in combination, offer the actuary's best estimate of anticipated experience under the plan.

The results shown in this report have been developed based on actuarial assumptions that are considered to be reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

The information contained in this report was prepared for the internal use of American Water and its auditors in connection with our actuarial valuation of the postretirement welfare plan. It is neither intended nor necessarily suitable for other purposes. American Water may also distribute this actuarial valuation report to the appropriate authorities who have the legal right to require American Water to provide them with this report, in which case American Water will use best efforts to notify Towers Perrin in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Towers Perrin's prior written consent.

Brian O'neill, FSA

Alan Abrams, FSA

Towers Perrin
February 2008

* These results do not reflect purchase accounting or FAS 158. Separate results were prepared reflecting both purchase accounting and FAS 158.

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Asset Values

Asset Values for Calculating Postretirement Welfare Cost

Fair value, excluding contributions receivable:	
► As of January 1, 2007	$ 281,389,882
► Employer contributions	27,158,123
► Participant contributions	1,681,782
► Disbursements including expenses	(22,236,294)
► Investment return, net of taxes	4,905,704
► As of January 1, 2008	$ 292,899,197
► Rate of return	1.73%
Market-related value:	
► As of January 1, 2007	$ 281,389,882
► As of January 1, 2008	292,899,197
► Rate of return	1.73%

Asset Values for Calculating Employer Contributions

Actuarial value:	
► As of January 1, 2007	$ 281,389,882
► As of January 1, 2008	292,899,197
► Rate of return	1.73%

Asset Values for Determining Employer Contributions — By Trust

	VEBA Bargaining Medical	VEBA Nonbargaining Medical	VEBA Life Insurance
Market value:			
▸ As of January 1, 2007	$ 217,958,415	$ 24,898,955	$ 12,395,181
▸ Total contributions	20,021,802	7,068,103	1,750,000
▸ Disbursements	(10,703,309)	(9,617,070)	(1,915,915)
▸ Merger	21,423,794	4,713,537	0
▸ Investment return, net of taxes	3,655,930	1,080,890	168,884
▸ As of January 1, 2008	$ 252,356,632	$ 28,144,415	$ 12,398,150
▸ Rate of return	1 49%	4.23%	1 45%
Actuarial value:			
▸ As of January 1, 2007	$ 217,958,415	$ 24,898,955	$ 12,395,181
▸ As of January 1, 2008	252,356,632	28,144,415	12,398,150
▸ Rate of return	1.49%	4 23%	1 45%

	VEBA Long Island Bargaining	VEBA Elizabethtown Bargaining	VEBA Elizabethtown Non-bargaining	VEBA St. Louis Bargaining
Market value:				
▸ As of January 1, 2007	$ 5,486,634	$ 4,296,451	$ 4,713,537	$ 11,640,709
▸ Total contributions	0	0	0	0
▸ Disbursements	0	0	0	0
▸ Merger	(5,486,634)	(4,296,451)	(4,713,537)	(11,640,709)
▸ Investment return, net of taxes	0	0	0	0
▸ As of January 1, 2008	$ 0	$ 0	$ 0	$ 0
▸ Rate of return	N/A	N/A	N/A	N/A
Actuarial value:				
▸ As of January 1, 2007	$ 5,486,634	$ 4,296,451	$ 4,713,537	$ 11,640,709
▸ As of January 1, 2008	0	0	0	0
▸ Rate of return	N/A	N/A	N/A	N/A

Basic Results for Postretirement Welfare Cost

	January 1, 2008	January 1, 2007
Service Cost		
Medical	$ 12,156,105	$ 12,483,299
Life insurance	261,356	192,105
Total	$ 12,417,461	$ 12,675,404
Accumulated Postretirement Benefit Obligation [APBO]		
Medical:		
▸ Current retirees	$ 181,195,973	$ 168,105,288
▸ Other participants fully eligible for benefits	11,515,719	7,759,622
▸ Other active participants	232,380,003	225,277,506
▸ Total	$ 425,091,695	$ 401,142,416
Life insurance:		
▸ Current retirees	$ 20,262,099	$ 20,237,563
▸ Other participants fully eligible for benefits	572,545	351,209
▸ Other active participants	5,218,186	3,584,357
▸ Total	$ 26,052,830	$ 24,173,129
All benefits:		
▸ Current retirees	$ 201,461,072	$ 188,342,851
▸ Other participants fully eligible for benefits	12,088,264	8,110,831
▸ Other active participants	237,598,189	228,861,863
▸ Total	$ 451,147,525	$ 425,315,545
Assets		
Fair value [FV]	$ 292,899,197	$ 281,389,882
Unrecognized investment losses (gains)	0	0
Market-related value	$ 292,899,197	$ 281,389,882

	January 1, 2008	January 1, 2007
Key Economic Assumptions		
Discount rate	6.20%	5.90%
Expected return on assets[1]	7.75%	7.38%
Health care cost trend rate:		
► First year	8.00%	9.00%
► Ultimate	5.00%	5.00%
► Year ultimate reached	2014	2011

(1) Blended expected return of tax-exempt trusts and taxable trust, which is primarily invested in tax-exempt municipal bonds.

Development of Prepaid (Accrued) Postretirement Benefit Cost as of December 31, 2007

Prepaid (accrued) postretirement benefit cost as of December 31, 2006	$ (29,776,429)
Changes during fiscal 2007:	
▸ Income (cost) recognized	(25,013,949)
▸ Employer contributions	27,158,123
▸ Adjustments	0
▸ Expected receipt of federal subsidy	(1,546,000)
Prepaid (accrued) postretirement benefit cost as of December 31, 2007	$ (29,178,255)

	January 1, 2008	January 1, 2007
Reconciliation of Funded Status		
Funded status [FV – APBO]	$ (158,248,328)	$ (143,925,663)
Unrecognized transition obligation	20,703,757	24,844,509
Unrecognized net actuarial loss (gain)	108,362,567	89,300,442
Unrecognized prior service cost (credit)	3,749	4,283
Prepaid (accrued) postretirement benefit cost (before FAS 158)	$ (29,178,255)	$ (29,776,429)
Effect of Change in Health Care Cost Trend Rate		
One-percentage-point increase:		
▸ Sum of service cost and interest cost	$ 6,226,256	$ 6,123,950
▸ APBO	57,867,787	56,262,511
One-percentage-point decrease:		
▸ Sum of service cost and interest cost	(5,099,719)	(4,985,608)
▸ APBO	(48,220,200)	(46,710,243)

The results above do not reflect FAS 158 or purchase accounting upon sale of American Water to RWE. The above results differ from financial disclosure statements provided on January 17, 2008 due to the fact that preliminary estimated year-end 2007 assets were used for those disclosures; this report reflects the final January 1, 2008 asset value.

Postretirement Welfare Cost

	Fiscal 2008	Fiscal 2007
Postretirement Welfare Cost[1]		
Service cost	$ 12,417,461	$ 12,675,404
Interest cost	28,148,734	25,326,408
Expected return on assets	(23,002,172)	(21,065,260)
Amortization:		
▸ Unrecognized transition obligation	4,140,752	4,140,752
▸ Unrecognized net loss (gain)	5,647,126	3,936,111
▸ Unrecognized prior service cost (credit)	534	534
Postretirement welfare cost	$ 27,352,435	$ 25,013,949
Per active participant	$ 7,110	$ 6,079

Change in Postretirement Welfare Cost	
Postretirement welfare cost for fiscal 2007	$ 25,013,949
Change from fiscal 2007 to fiscal 2008:	
▸ Expected based on prior valuation	(374,431)
▸ Loss (gain) from noninvestment and claims experience	1,145,037
▸ Loss (gain) from asset experience	1,830,250
▸ Assumption changes	(262,370)
Postretirement welfare cost for fiscal 2008	$ 27,352,435

(1) The cost before recognition of the federal subsidy as a result of the MMA is $30,924,631 for fiscal 2007 and $33,451,366 for fiscal 2008. See additional details on the following page.

Results do not reflect purchase accounting upon sale of American Water to RWE.

Postretirement Welfare Basic Results and Cost Not Reflecting Medicare Modernization Act Subsidy

	January 1, 2008	January 1, 2007
Basic Results		
Service cost	$ 13,634,636	$ 13,942,556
APBO	499,873,588	471,486,486
Postretirement Welfare		
Service cost	$ 13,634,636	$ 13,942,556
Interest cost	31,195,859	28,125,255
Expected return on assets	(22,940,703)	(21,065,260)
Amortization:		
▸ Transition obligation	4,159,514	4,159,514
▸ Net loss (gain)	7,401,526	5,762,032
▸ Prior service cost (credit)	534	534
Postretirement welfare cost	$ 33,451,366	$ 30,924,631
Reconciliation of Funded Status		
Funded status [FV – APBO]	$ (206,974,391)	$ (190,096,604)
Unrecognized transition obligation	20,797,570	24,957,084
Unrecognized net actuarial loss (gain)	132,884,447	115,613,120
Unrecognized prior service cost (credit)	3,749	4,283
Prepaid (accrued) postretirement benefit cost (before FAS 158)	$ (53,288,625)	$ (49,522,117)

The results above do not reflect FAS 158 or purchase accounting upon sale of American Water to RWE.

Information for the Deferred Tax Calculation

The following information is provided for purposes of determining the company's balance sheet adjustment to reflect the deferred tax asset associated with the postretirement welfare cost.

	Reflecting MMA Subsidy	Ignoring MMA Subsidy
Postretirement Welfare Cost		
2007	$ 25,013,949	$ 30,924,631
2008	27,352,435	33,451,366
Development of Prepaid (Accrued) Postretirement Benefit Cost		
Prepaid (accrued) postretirement benefit cost, beginning of year	$ (29,776,429)	$ (49,522,117)
Changes during fiscal 2007:		
▸ Postretirement welfare cost	(25,013,949)	(30,924,631)
▸ Employer contributions	27,158,123	27,158,123
▸ Adjustments	0	0
▸ Expected receipt of federal subsidy	(1,546,000)	0
Prepaid (accrued) postretirement benefit cost, end of year (before FAS 158)	$ (29,178,255)	$ (53,288,625)

Actuarial Present Value of Benefit Obligation for SOP 92-6 (as amended by SOP 01-2)

	December 31, 2007	December 31, 2006
Actuarial Present Value of Benefit Obligation[1]		
Participants currently receiving benefits	$ 225,895,622	$ 208,788,769
Other fully eligible participants	13,708,350	8,991,317
Other participants	260,269,616	253,706,400
Total	$ 499,873,588	$ 471,486,486
Fair value of assets	292,899,197	281,389,882
Effect on obligation of one-percentage-point increase in health care cost trend rate	65,829,097	64,324,276

Change in Incurred but not reported (IBNR) Claims Reserve	
Balance as of December 31, 2006[3]	$ 3,700,000
▸ Claims reported and approved for payment	21,417,577
▸ Claims paid[2]	(21,317,577)
▸ Reserve adjustment	0
▸ Total change in reserve	$ 100,000
Balance as of December 31, 2007[3]	$ 3,800,000

Change in Postretirement Benefit Obligations	
Balance as of December 31, 2006[3]	$ 467,786,486
▸ Benefits earned	13,942,556
▸ Benefits reclassified to amounts currently payable[2]	(21,317,577)
▸ Interest	28,125,255
▸ Change in actuarial assumptions	(2,709,891)
▸ Actuarial (gains) losses	10,246,759
▸ Total change in reserve	$ 28,287,102
Balance as of December 31, 2007	$ 496,073,588

(1) These results do not reflect the recognition for the federal subsidy as a result of the MMA. Balances are estimated to reflect the reserves associated with benefit payments for retirees.
(2) Assets are different from the amount shown on the year end 2007 disclosure since assets were estimated for disclosure purposes. Actual assets as of December 31,2007 are shown above.
(3) These balances are estimated to reflect the reserves associated with benefit payments for retirees (and excluding any reserves for active employees' benefits).

Total Obligation[1]

Balance as of December 31, 2006	$ 471,486,486
Increase (decrease) in reserve	28,387,102
Balance as of December 31, 2007	$ 499,873,588

Change in Plan Assets[2]

Fair value of plan assets as of December 31, 2006	$ 281,389,882
▸ Actual return on plan assets	4,905,704
▸ Employer contributions	27,158,123
▸ Participant contributions	1,681,782
▸ Disbursements	(22,236,294)
Fair value of plan assets as of December 31, 2007	$ 292,899,197

The key actuarial assumptions used for SOP 01-2 calculations are the same as those used to determine the postretirement welfare cost and are shown in the Actuarial Assumptions and Methods section. All obligations shown are net of retiree contributions. In addition to deductibles and copayments, retirees currently pay approximately 9% of the estimated cost of providing benefits.

(1) This result does not reflect the recognition of the federal subsidy as a result of the MMA.

(2) Assets are different from the amount shown on the year end 2007 disclosure since assets were estimated for disclosure purposes. Actual assets as of December 31, 2007 are shown above.

Basic Results for Employer Contributions[1]

	January 1, 2008	January 1, 2007[2]
Present Value of Projected Benefits		
Medical — Bargaining	$ 259,861,523	$ 248,367,318
Medical — Non-bargaining	209,377,028	164,836,337
Life Insurance	20,199,534	18,094,056
Long Island — Bargaining	N/A[3]	N/A
Elizabethtown — Bargaining	N/A[3]	N/A
Elizabethtown — Non-bargaining	N/A[3]	N/A
St. Louis — Bargaining	N/A[3]	N/A
Total	$ 489,438,085	$ 431,297,711
Actuarial Value of Assets		
Medical — Bargaining	$ 252,356,632	$ 239,382,209
Medical — Non-bargaining	28,144,415	29,612,492
Life Insurance	12,398,150	12,395,181
Long Island — Bargaining	N/A[3]	N/A
Elizabethtown — Bargaining	N/A[3]	N/A
Elizabethtown — Non-Bargaining	N/A[3]	N/A
St. Louis — Bargaining	N/A[3]	N/A
Total	$ 292,899,197	$ 281,389,882

(1) These results do not reflect the recognition of the federal subsidy as a result of the MMA.

(2) 2007 values shown are the amounts used to calculate the final 2007 maximum tax-deductible limit.

(3) Merged into American Water plan as of December 31, 2006.

	January 1, 2008	January 1, 2007
Key Economic Assumptions		
Discount rate for present value of projected benefits[1]	8.20%/3.87%	8.20%/3.87%[2]
Health care cost trend rate[3]		
► First year	8.00%	9.00%
► Ultimate	5.00%	5.00%
► Year ultimate reached	2014	2011

(1) Interest rate for the life insurance VEBA and the bargaining VEBA is 8.20%. The 3.87% interest rate for the non-bargaining medical VEBA is net of applicable taxes.

(2) Interest rates shown are the rates for the prior year 2007 final maximum tax deductible limit. Prior estimates were calculated using 8.00% for the life insurance VEBA and the bargaining VEBA.

(3) Health care cost trend is only applied to the bargaining medical VEBAs, in accordance with provisions of the Internal Revenue Code.

Estimated Maximum Tax-Deductible Employer Contribution — VEBA

	Medical Non-bargaining VEBA	Life Insurance VEBA
Estimated Maximum Tax-Deductible Employer Contribution		
Qualified direct costs[1]	$ 9,954,000	$ 1,362,000
Permitted addition to qualified asset account[2]	6,976,000	1,038,000
Estimated investment income[3]	(913,000)	(523,000)
Estimated participant contributions	(592,000)	(72,000)
Estimated maximum tax-deductible employer contribution limit	$ 15,425,000	$ 1,805,000

	Medical Bargaining VEBA
Estimated Maximum Tax-Deductible Employer Contribution	
Estimated present value of projected benefits at December 31, 2008	$ 269,157,000
Estimated actuarial value of assets at December 31, 2008[3]	(261,037,000)
Unfunded present value (minimum of $0)	$ 8,120,000
Estimated maximum tax-deductible contribution	8,120,000

(1) The estimated amount of benefits and expenses paid from the trust in the current year
(2) Normal cost plus change in incurred-but-unpaid claims reserve
(3) Assumed results through the end of the year.

Notes:

— There is no minimum employer contribution to the trusts required by the IRS.
— Key employees and retirees who were key employees are not funded through the trusts and, therefore, are excluded from the calculations.
— To be tax-deductible in the indicated fiscal year, employer contributions must be made prior to the end of the fiscal year.
— The maximum tax-deductible contributions cannot be finalized until the end of the year.

Expected Benefits and Administrative Expenses

	January 1, 2008	January 1, 2007
Medical		
Gross disbursements	$ 19,883,113	$ 19,045,314
Participant contributions	1,901,529	2,668,027
Net disbursements	$ 17,981,584	$ 16,377,287
Life Insurance		
Gross disbursements	$ 1,488,149	$ 1,409,779
Participant contributions	71,756	73,627
Net disbursements	$ 1,416,393	$ 1,336,152
Total		
Gross disbursements	$ 21,371,262	$ 20,455,092
Participant contributions	1,973,285	2,741,654
Net disbursements	$ 19,397,977	$ 17,713,438

Actuarial Assumptions and Methods

	FAS 106 Cost	Employer Contributions
Economic Assumptions		
Discount rate:		
▸ Pre-tax	6.20%	N/A
▸ After-tax	N/A	8.20%/3.87%
Weighted average rate of return on plan assets[1]	7.75%	N/A

(1) Rate is weighted average of the expected return on Bargaining VEBAs (which are tax exempt) and the return on the Non-Bargained VEBA, which is taxable but invested in tax-exempt bonds.

Medical Benefit Assumptions

Average per capita claims cost:[2]

Age	*RWE Promise Participants*	*Non-RWE Promise Participants*	*Elizabethtown Non-Bargaining Participants*	*Elizabethtown Bargaining Participants*	*Elizabethtown Dental Participants*	*St. Louis Participants*
<29	$ 4,724	$ 4,682	$ 4,501	$ 4,501	$ 178	$ 4,501
30-39	4,711	4,668	4,488	4,488	177	4,488
40–44	5,675	5,625	5,407	5,407	213	5,407
45–49	6,198	6,142	5,905	5,905	233	5,905
50–54	7,141	7,077	6,804	6,804	268	6,804
55–59	8,510	8,434	8,108	8,108	320	8,108
60–64	10,840	10,743	10,328	10,328	407	10,328
65–69	3,929	3,842	3,842	3,842	0	3,842
70–74	4,387	4,290	4,290	4,290	0	4,290
75–79	4,662	4,559	4,559	4,559	0	4,559
80–84	4,760	4,655	4,655	4,655	0	4,655
85-89	4,950	4,841	4,841	4,841	0	4,841
>90	4,159	4,067	4,067	4,067	0	4,067

(2) Includes cost for pre-65 dental coverage. Per capita costs for retirees 65 or older represent costs of Supplemental Plan net of Medicare benefits. Surviving dependent costs are assumed to equal retiree costs. Administrative expenses included in per capita cost

	Postretirement Welfare Cost	Employer Contributions
Health care cost trend rate (covered charges):	8.00% in 2008 reducing to 5.00% in 2014 and after	Same[1]
Participant contribution trend rate	Same as applicable medical plan trend rate	Same[1]

(1) For calculating contributions to the non-bargaining medical VEBA, no trend is assumed for the per capita costs and the retiree cost-sharing amounts.

MMA Assumptions

Eligible medical plans	All plans	N/A
Test for actuarial equivalence	Plan passes test for actuarial equivalence indefinitely on a net basis (after taking into account retiree contributions) for retirees and dependents. Surviving spouses, who pay for their full cost of coverage, are only eligible for the federal subsidy until 2008.	N/A
Distribution of prescription drug claims to estimate Medicare Part D subsidy	Towers Perrin proprietary claims distribution table adjusted to reflect American Water prescription drug claims data	N/A
Federal subsidy amounts	$600 per retired participant per year beginning in 2006	N/A
Federal subsidy trend	2008 8.00% 2009 7.50% 2010 7.00% 2011 6.50% 2012 6.00% 2013 5.50% 2014+ 5.00%	

Demographic and Other Assumptions for American Water Participants

Mortality:

- Healthy — Sex-distinct RP-2000 table projected to 2015 using scale AA with phase-out without any collar adjustment.
- Disabled — Select and ultimate mortality rates from the PBGC disabled mortality for Social Security recipients

Termination — Rates varying by age and service

Representative rates:

Age	*Service*			
	0-4	*5-9*	*10-14*	*Ultimate*
25	0.100	0.090	0.080	0.060
35	0.070	0.065	0.060	0.040
40	0.065	0.055	0.050	0.040
45	0.060	0.050	0.040	0.030
55	0.000	0.000	0.000	0.000

Disability — 50% of 1987 CGDT. Rates varying by age and gender

Representative rates:

Age	*Male*	*Female*
25	.0004	.0006
35	.0006	.0012
40	.0010	.0015
45	0018	.0023
55	.0059	.0053

Retirement — Rates vary by age, average age 62.

Age	*Rate*	*Age*	*Rate*
55	0.10	61	0.10
56	0.07	62	0.60
57	0.07	63	0.40
58	0.07	64	0.40
59	0.10	65	0.45
60	0.10	66	1.00

	Current Retirees	*Future Retirees*
Percent married	Based on valuation census data	80% of males; 50% of females
Spouses age	Based on valuation census data	Wife three years younger than husband
Participation	Based on valuation census data	100%

Demographic and Other Assumptions for St. Louis Participants

Mortality:

- Healthy — Sex-distinct RP-2000 table projected to 2015 using scale AA with phase-out without any collar adjustment.
- Disabled — Select and ultimate mortality rates from the PBGC disabled mortality for Social Security recipients

Termination — Rates varying by age and service

Representative rates:

Age	*Service*			
	0-4	*5-9*	*10-14*	*Ultimate*
25	0.100	0.090	0.080	0.060
35	0.070	0.065	0.060	0.040
40	0.065	0.055	0.050	0.040
45	0.060	0.050	0.040	0.030
55	0.000	0.000	0.000	0.000

Disability — 50% of 1955 UAW Disability Table. Rates varying by age and gender

Representative rates:

Age	*Male*	*Female*
25	.0003	.0005
35	.0005	.0008
40	.0007	.0010
45	.0010	.0015
55	.0036	.0049

Retirement — Rates vary by age,

Age	*Rate*	*Age*	*Rate*
55	.10	61	.10
56	.07	62	.60
57	.07	63	.40
58	.07	64	.40
59	.10	65	.45
60	.10	66	1.00

	Current Retirees	*Future Retirees*
Percent married	Based on valuation census data	80% of males; 50% of females
Spouses age	Based on valuation census data	Wife three years younger than husband
Participation	Based on valuation census data	90% pre-65; 0% post-65

Demographic and Other Assumptions for Elizabethtown Participants

Mortality

Sex-distinct RP-2000 table projected to 2015 using scale AA with phase-out without any collar adjustment.

Termination

Rates varying by age and service

Representative rates:

Age	*Service*			
	0-4	*5-9*	*10-14*	*Ultimate*
25	0.100	0.090	0.080	0.060
35	0.070	0.065	0.060	0.040
40	0.065	0.055	0.050	0.040
45	0.060	0.050	0.040	0.030
55	0.000	0.000	0.000	0.000

Retirement

Rates vary by age, average age 63.

Age	*Rate*	*Age*	*Rate*		
55	.025	61	.075	67	.200
56	.025	62	.350	68	.200
57	.025	63	.300	69	.200
58	.025	64	.200	70	1.00
59	.025	65	.600		
60	.075	66	.200		

	Current Retirees	*Future Retirees*
Percent married	Based on valuation census data	80% of males; 50% of females
Spouses age	Based on valuation census data	Wife three years younger than husband
Participation	Based on valuation census data	90% pre-65; 70% post-65

Methods

Postretirement welfare cost:

▸ Service cost and APBO	Projected unit credit actuarial cost method, allocated from the valuation date on or after date of hire to full eligibility date (age 62 or earlier retirement age)
▸ Market-related value of assets	Fair value as reported by company
▸ Development of claims cost	Average medical plan claims per person were developed based upon a review of actual claims experience for 2003, 2004 and nine months of 2005. The average claims costs were adjusted to reflect (i) medical trend (through the valuation date) and expenses, (ii) change from paid claims to incurred claims, (iii) differences in expected claims between the medical plans, (iv) plan design changes and (v) age-specific patterns expected based upon plan census information and standard claims distribution tables.

Employer contributions:

▸ Normal cost and present value of projected benefits	Aggregate cost method for non-bargaining medical and life insurance VEBAs. For bargaining medical VEBA, the account limit is set equal to the present value of all future benefits.
▸ Actuarial value of assets	Fair value as reported by the trustee
▸ Development of claims cost	Same as for postretirement welfare cost

Benefits Not Valued

Postretirement welfare cost	None
Contributions	Benefits for key employees and life insurance benefits in excess of DEFRA limits (generally $50,000) were not valued.

Change in Methods and Assumptions Since Prior Valuation

Postretirement welfare cost	The discount rate for benefit obligations changed from 5.90% to 6.20%. Expected return on assets for the bargained VEBA changed from 8.00% to 8.20%. The resulting weighted average rate of return after-tax changed from 7.38% to 7.75%. The Elizabethtown termination rates were changed to the American Water termination rates.
Employer contributions	The pre-tax discount rates were changed from 8.00% to 8.20%.

Data Sources

Towers Perrin used asset data supplied by the trustee. The company furnished the claims cost data, as well as the accrued postretirement benefits cost as of December 31, 2007. Participant census data were provided as of July 1, 2007. Data were reviewed for reasonableness and consistency, but no audit was performed. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Participant Data

	January 1, 2008	January 1, 2007
Active		
Number:		
▸ Fully eligible for benefits	139	105
▸ Other	3,708	4,010
▸ Total	3,847	4,115
Average age	47.8	46.5
Average past service	18.0	16.8
Average future service:		
▸ To full eligibility age	10.635	11.243
▸ To expected retirement	11.119	11.805
Currently Receiving Benefits		
Retired participants and surviving spouses:		
▸ Number:		
– Under age 65	524	554
– Age 65 and over	1,823	1,948
– Total	2,347	2,502
▸ Average age	72.6	72.7
Dependents:		
▸ Number:		
– Under age 65	522	528
– Age 65 and over	847	824
– Total	1,369	1,352
▸ Average age	68.2	68.1

Plan Provisions for Employees of the American Water Works Company, Inc.

Medical and Dental Benefits

Eligibility	Pension retirement or long-term disability. Nonunion: Pension requirement: the first day of any month on which the employee elects to retire provided that: (a) the employee has attained age 55, and (b) the sum of the individual's age and years of service totals at least 70. Non-bargaining employees hired on or after January 1, 2002 are not eligible for these benefits. Union (as of January 1, 2006): The first day of any month in which the employee elects to retire provided that: (a) the employee has attained age 55 and 20 years of service, or (b) the employee has attained age 65.
Dependent eligibility	Spouse and unmarried children under age 19 or a full-time student under age 23.
Survivor eligibility	Eligibility can continue for provided that the survivor pays the full premium for coverage. Effective January 1, 2008: Surviving spouses will be covered pre-65 provided they pay full premium coverage
LTD requirement	10 years of service and approved for Social Security Disability Income.

Retiree contributions
(medical):

- Retirees (except at Northwest Indiana, St. Louis and Long Island)

  - Basic

Under Age 65: None for retirements prior to 1/1/96. The following schedule applies to those who retire on or after 1/1/96:

Retirement	*Monthly Contribution*		
Date	*Retiree*	*Dependent*	*Family*
1/1/1996	$0.00	$10.00	$10.00
1/1/2001	5.00	5.00	10.00
1/1/2002	7.50	12.50	20.00
1/1/2003	9.00	13.50	22.50
1/1/2004	10.00	15.00	25.00
1/1/2005	11.00	16.50	27.50

Effective January 1,2006: Retiree pays 50% of active contribution (Annual active contributions for 2006: $581 for standard plan, $444 for Premium Plan and $780 for EPO/HMO plan).

Age 65 and Over: None for retirements prior to 1/1/2000. The following schedule of monthly contributions applies to those who retire on or after January 1, 2000.

Retirement	*Monthly Contribution*		
Date	*Retiree*	*Dependent*	*Family*
1/1/2000	$ 5.00	$ 5.00	$10.00
1/1/2001	10.00	10.00	20.00
1/1/2002	10.00	10.00	20.00
1/1/2003	10.00	10.00	20.00
1/1/2004	10.00	10.00	20.00
1/1/2005	10.00	10.00	20.00
1/1/2006 and beyond	50.00	50.00	125.00

– Additional

Nonunion: Under Age 65: For retirements on or after 8/1/93, an additional contribution is required based on age at retirement. This contribution applies from retirement to age 65.

Age at retirement	*Monthly Contribution*		
	Retiree	*Dependent*	*Family*
55	$100	$0	$100
56	90	0	90
57	80	0	80
58	70	0	70
59	60	0	60
60	50	0	50
61	50	0	50
62 and later	0	0	0

Union: For retirement on or after January 1, 2006, retirees are required to pay the above monthly surcharge plus 50% of the active monthly contribution.

Age 65 and Over: None.

- Surviving dependents

Pays 100% of a budgeted premium. Premiums for 2006 are as follows:

Under Age 65: $435 per month.

Age 65 and Over: $331 per month (Premium PPO).

- Disableds

Disabled employees pay the dependent coverage charge in effect at the time of disability. This charge is not expected to increase from that point.

- Northwest Indiana Retirees

Pay 100% of the cost of the plan for pre-65 benefits. Various contribution levels for post-65 benefits

- St. Louis Retirees who retire after January 1, 1993

Participant contributions are based on age plus service as of January 1, 1993.

- Long Island Nonunion Retirees who retire before July 1, 2001 and Long Island Union Retirees who retiree before May 1, 2004

No participant contributions required.

- AW Protected Retirees — Any AW retirees as of January 10, 2003 and any AW active participant who is eligible for retiree welfare benefits as of January 10, 2003 (age 55 with 70 points), will pay the contributions in effect at that time (i.e., 2003 contribution schedule).

Pre-65 benefits:

	Standard PPO	Premium PPO	HMO/EPO
Medical (In-network)			
▪ Annual Deductible (single/family)	▪ $1,000/$3,000	▪ None	▪ None
▪ Coinsurance	▪ 80%	▪ 90%	▪ 100%
▪ Out-of-Pocket Maximum (excluding deductible) (single/family)	▪ $3,500/$10,500	▪ $1,000/$3,000	▪ None
▪ Lifetime maximum benefit	▪ Unlimited	▪ Unlimited	▪ Unlimited
▪ Office Visits (primary care physician and specialist)	▪ 80% after deductible	▪ $15 copay	▪ $15 copay
▪ Hospital inpatient services	▪ 80% after deductible	▪ 90%	▪ 100% after $100 copay per admit
▪ Hospital outpatient surgery	▪ 80% after deductible	▪ 100%	▪ 100%
▪ Prescription Drugs (participant coinsurance)	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70

	Standard PPO	Premium PPO	HMO/EPO
Medical (Out-of-network)			
▪ Annual Deductible (single/family)	▪ $1,500 /$4,500	▪ $200/$600	▪ N/A
▪ Coinsurance	▪ 60%	▪ 70%	▪ N/A
▪ Out-of-Pocket Maximum (excluding deductible) (single/family)	▪ $4,000/$12,000	▪ $3,000 per person	▪ N/A
▪ Lifetime maximum benefit	▪ Unlimited	▪ Unlimited	▪ N/A
▪ Office Visits (primary care physician and specialist)	▪ 60% after deductible	▪ 70% after deductible	▪ N/A
▪ Hospital inpatient services	▪ 60% after deductible	▪ $250 copay per admit and 70% after deductible	▪ N/A
▪ Hospital outpatient surgery	▪ 60% after deductible	▪ 70% after deductible	▪ N/A
▪ Prescription Drugs (participant coinsurance)	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ N/A

	Standard PPO	Premium PPO	HMO/EPO
Dental			
Deductible (single/family)	$100/$200	$50/$100	$50/$100
Preventive Care	80% covered expenses after deductible	100% covered expenses with no deductible	100% covered expenses with no deductible
Basic services/Major Services	Covered at 50% after deductible/50% after deductible	Covered at 80% after deductible/50% after deductible	Covered at 80% after deductible/50% after deductible
Calendar year maximum	$1,000	$1,000	$1,000
Orthodontia	Not covered	$1,500 lifetime max; pays 50% of covered expenses after deductible (covers dependents only)	$1,500 lifetime max; pays 50% of covered expenses after deductible (covers dependents only)

Post-65 benefits

Medicare Supplement Comprehensive Plan coordinated with Medicare on a modified exclusion basis. Specifically, it will cover the following:

— Medicare Part A deductible.
— 80% of reasonable and customary medical/surgical charges not covered by Medicare Part B including, but not limited to, the following:
  – Part B deductibles and coinsurance
  – Outpatient hospital expenses
  – Inpatient hospital expenses not covered by Medicare.
  – Covered surgical expenses

A separate annual $150 single/$300 family deductible applies before the plan will coordinate with Medicare.

Prescription drugs are covered through a card plan, which pays drug expenses at 90% for generic drugs and 80% for brand name drugs when purchased at a retail location. For mail-order prescriptions, the participants pay a $5 copay for generic drugs and $15 for brand name drugs.

Effective December 31, 2001, Medicare HMO options are no longer offered at designated locations to retirees residing in Pennsylvania and New Jersey.

Life Insurance Benefits (Basic, Optional and Supplemental)

Eligibility:	
▸ Basic	Same as medical plan.
▸ Optional	Available only to participants who chose coverage prior to January 1, 1996; otherwise same as medical plan.
▸ Supplemental	Available only to certain executives, otherwise same as medical plan. American Water retirees prior to January 1, 1997 retain their prior plan provisions.
Dependent eligibility	None.
Retiree contributions:	
▸ Basic	None.
▸ Optional	$8.40 per month per $1,000.
▸ Supplemental	$6.00 per month per $1,000.
Benefits:	
▸ Basic	For retirements prior to 2003: 1x salary (excluding overtime) at retirement (rounded up to the next higher $1,000) to maximum of $50,000. Except for disabled employees, reduced 10% per year, beginning at earlier of first anniversary of retirement or age 66, to a minimum of 50% after 5 years.
▪ For retirements after 2002:	$10,000.
▸ Optional	1/2 x or 1x salary scheduled amount at retirement to maximum of $40,000. Except for disabled employees, reduced 10% per year, beginning at earliest of first anniversary of retirement or age 66, to a minimum of 50% after 5 years.
▸ Supplemental	Up to 2x salary at retirement to maximum of $80,000. Except for disabled employees, reduced 10% per year, beginning at earliest of first anniversary of retirement or age 66, to a minimum of 50% after 5 years.

Plan Provisions for Employees of the Elizabeth Water Company

Union

Eligibility	Age 55 and 10 years of service.

Medical Plan

Coverage duration:

▸ Retiree	Lifetime
▸ Spouse	The earlier of lifetime or two years after the death of the retiree.
Medicare Part B Reimbursement	For union participants retiring prior to April 1, 2006, E-Town Water Co. provides a Medicare Part B reimbursement for all retirees and their participating spouses upon attaining age 65. Retirees receive reimbursements for their lifetime; Spouse reimbursements cease two years after the death of the retiree. For union participants retiring on or after April 1, 2006, E-Town Water Co. provides a Medicare Part B reimbursement up to a maximum for $1,320 per year, for all retirees and their participating spouses upon attaining age 65. Retirees receive reimbursements for their lifetime; spouse reimbursements cease two years after the death of the retiree.
Dental	For union participants retiring on or after April 1, 2006, E-Town Water Co. will provide dental coverage for all retirees and their covered spouses until they attain age 65.

Medical

The retiree welfare plan is closed for union employees hired on or after April 1, 2006. Employees hired prior to April 1, 2006 have the following plan structure.

	Union Pre-65		Union Post-65	
Group	**Plan**	**Employee Contributions**	**Plan**	**Employee Contributions**
Retirees after 4/1/2006	Choice of three AW medical plans	0% of medical and dental cost 100% of Rx cost	AW Medicare Plan (non RWE promise)	50% of total cost (changes every year)
2004 through 2006	Etown PPO No dental	30% of total cost (changes every year)	AW Medicare Plan (non RWE promise)	65% of total cost (changes every year)
1994 through 2003	Etown PPO No dental	45% of total cost (changes every year)	AW Medicare Plan (non RWE promise)	75% of total cost (changes every year)
Pre-1994	No one in this group		AW Medicare Plan (non RWE promise)	$74.56 single $168.96 married (if spouse over 65) This does not change

Life Insurance Plan

Amount — $10,000; current retirees have varying amounts.

Duration of coverage — Lifetime

Salaried

Eligibility — Age 55 and 10 years of service.

Medical Plan

Coverage duration:

- Retiree — Lifetime
- Spouse — Lifetime

Medicare Part B Reimbursement	For salaried participants retiring prior to January 1, 2006, Etown Water Co. provides a Medicare Part B reimbursement for all retirees and their participating spouses upon attaining age 65. Retirees and spouses receive reimbursements for their lifetime. For nonunion participants retiring on or after January 1, 2006, Etown Water Co. will not provide a Medicare Part B reimbursement.
Dental	For salaried participants retiring on or after January 1, 2006, Etown Water Co. will cover 70% of dental coverage for all retirees and their spouses until they attain age 65.
Medical	The retiree welfare plan is closed for salaried participants hired on or after January 1, 2006. Employees hired prior to January 1, 2006 have the following plan structure.

	Nonunion Pre-65		Nonunion Post-65	
Group	**Plan**	**Employee Contributions**	**Plan**	**Employee Contributions**
Retirees after 12/31/2005	Choice of three AW medical plans including dental & vision	30% of total cost	AW Medicare Plan (non RWE promise)	50% of total cost
2004 through 2005	AW Premium PPO (no dental, no vision)	30% of total cost	AW Medicare Plan (non RWE promise)	65% of total cost
1994 through 2003	AW Premium PPO (no dental, no vision)	25% of total cost	AW Medicare Plan (non RWE promise)	25% of total cost
Pre-1994	No one in this group		AW Medicare Plan (non RWE promise)	$74.56 single $168.96 married (if spouse over 65) This does not change

Life Insurance Plan

Amount	$10,000
Duration of coverage	Lifetime

Plan Provisions for Employees of the St. Louis Water Company

The actuarial valuation reflects the benefit and contribution provisions summarized below with respect to future retirees, except as noted. As a result, this summary only includes the benefits for bargaining employees. Current retirees and their spouses were assumed to continue under the provisions currently in effect, which may differ from those described below.

Postretirement Medical Plan

Eligibility for Benefits

Normal Retirement (Age/Service)	65/0; benefits prorated if less than 15 years of service at retirement
Early Retirement (Age/Service)	60/20 for clerical union and 60/25 for physical union
Disability (Age/Service)	50/0; benefits prorated if less than 15 years of service at disability Disabled individuals are covered by the active plan until retirement
Preretirement Death (Age/Service)	0/20 (no service requirement for clerical union); spouse must be age 55 (62 for clerical union) at participant's death

Medical Benefits

For dates of retirement prior to January 1, 1993, St. Louis offers Plan 109T on a noncontributory basis.

Plan 109T: Medicare Supplement with $100 deductible, 80% coinsurance and $1,000 out of pocket maximum. Prescription drugs are covered the same as other medical expenses.

For dates of retirement on or after January 1, 1993, the following plan design is offered:

Pre-65 benefits:

	Standard PPO	Premium PPO	HMO/EPO
Medical (In-network)			
▪ Annual Deductible (single/family)	▪ $1,000/$3,000	▪ None	▪ None
▪ Coinsurance	▪ 80%	▪ 90%	▪ 100%
▪ Out-of-Pocket Maximum (excluding deductible) (single/family)	▪ $3,500/$10,500	▪ $1,000/$3,000	▪ None
▪ Lifetime maximum benefit	▪ Unlimited	▪ Unlimited	▪ Unlimited
▪ Office Visits (primary care physician and specialist)	▪ 80% after deductible	▪ $15 copay	▪ $15 copay
▪ Hospital inpatient services	▪ 80% after deductible	▪ 90%	▪ 100% after $100 copay per admit
▪ Hospital outpatient surgery	▪ 80% after deductible	▪ 100%	▪ 100%
▪ Prescription Drugs (participant coinsurance)	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70
Medical (Out-of-network)			
▪ Annual Deductible (single/family)	▪ $1,500 /$4,500	▪ $200/$600	▪ N/A
▪ Coinsurance	▪ 60%	▪ 70%	▪ N/A

	Standard PPO	Premium PPO	HMO/EPO
▪ Out-of-Pocket Maximum (excluding deductible) (single/family)	▪ $4,000/$12,000	▪ $3,000 per person	▪ N/A
▪ Lifetime maximum benefit	▪ Unlimited	▪ Unlimited	▪ N/A
▪ Office Visits (primary care physician and specialist)	▪ 60% after deductible	▪ 70% after deductible	▪ N/A
▪ Hospital inpatient services	▪ 60% after deductible	▪ $250 copay per admit and 70% after deductible	▪ N/A
▪ Hospital outpatient surgery	▪ 60% after deductible	▪ 70% after deductible	▪ N/A
▪ Prescription Drugs (participant coinsurance)	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ Preferred drug list ▪ Retail: Generic: 10% Preferred brand: 20% Non-preferred brand: 20% ▪ Mail: Generic: $14 Preferred brand: $30 Non-preferred brand: $70	▪ N/A

Post-65 benefits

Medicare Supplement Comprehensive Plan coordinated with Medicare on a modified exclusion basis. Specifically, it will cover the following:

— Medicare Part A deductible.
— 80% of reasonable and customary medical/surgical charges not covered by Medicare Part B including, but not limited to, the following:
  – Part B deductibles and coinsurance
  – Outpatient hospital expenses
  – Inpatient hospital expenses not covered by Medicare.
  – Covered surgical expenses

Prescription drugs are covered through a card plan, which pays drug expenses at 90% for generic drugs and 80% for brand name drugs when purchased at a retail location. For mail-order prescriptions, the participants pay a $5 copay for generic drugs and $15 for brand name drugs.

	A separate annual $150 single/$300 family deductible applies before the plan will coordinate with Medicare.
Monthly retiree contributions	Retirement prior to 1993: $0 Retirement in 1993 or later: Retirees and spouses contribute the difference between the total cost and the portion paid by the company as defined in the coverage phase-out chart
Spouse coverage after retiree's death	Only if retiree completed 20 years of service at retirement and spouse age 55 (62 for clerical union) at retiree's death

Coverage phase-out

Company pays 100% for those retiring prior to 1993 and 80% for those retiring during 1993. For retirements after 1993, company contribution based on following schedule:

Age + Service 1/1/93	Company Percentage
90	70%
89	68
88	66
87	64
86	62
85	60
84	58
83	56
82	54
81	52
80	50
79	49
78	48
77	47
76	46
75	45
74	43
73	41
72	39
71	37
70	35
69	34
68	33
67	32
66	31
65	30
64	26
63	22
62	19
61	17
60	15
Under 60 or hired after 1992	0

Medicare Part B supplements	Retirement prior to 1993: $20 per month per retiree or spouse if company insurance coordinates with Medicare Part B
	Retirement in 1993 or later: none

Postretirement Life Insurance Plan

Eligibility for Benefits	
Normal Retirement (Age/Service)	65/0; benefits prorated if less than 15 years at retirement
Early Retirement (Age/Service)	60/30 for non-union, 60/20 for clerical union and 60/25 for physical union
Disability (Age/Service)	50/0; benefits prorated if less than 15 years at retirement
	Disabled individuals are covered by the active plan until retirement
Death Benefits	
Clerical union	1.15 times pay at retirement, maximum of $50,000, decreasing by 10% per year to 50%
Physical union	50% of active life insurance benefit ($16,000) at retirement. This amount decreases 10% per year to 25% of active life insurance benefit
Changes in Death Benefits	None

Changes in Benefits Valued

There have been no changes in benefits valued since the prior year.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

EXPENSES

Question:

36. Provide the latest actuarial studies for pension expense and liabilities (FAS 87) and post employment benefits other than pensions (FAS 106).

Response:

See attached actuarial studies for Other Post Retirement Benefits (FAS 106). Please see Exhibit 6 Attached to the testimony of Michael A. Miller for the FAS 87 and ERISA Pension Actuarial Report.

Tennessee American Water
Property & Liability Insurance
TRA DR 1 Item 35

RWE Special Crime Ins
RWH Rhenas GMB (telephone 201-122-6737)
Coverage Period 1/1/08 - 12/31/08

Property
Marsh Limited (telephone 212-345-6000)
Coverage Period 1/1/08 - 12/31/08

Employment Practices Liability
Willis of Pennsylvania - (telephone 610-984-8700)
Coverage Period 2/1/08 - 2/1/09

Crime
Willis of Pennsylvania - (telephone 610-984-8700)
Coverage Period 1/1/07 - 1/1/09

Surety Bond
Marsh Limited (telephone 212-345-6000)
Coverage Period 1/1/08 - 12/31/08

Fidiciary Liability
Willis of Pennsylvania - (telephone 610-984-8700)
Coverage Period 1/1/08 - 12/31/08

Umbrella Excess
Marsh Limited (telephone 212-345-6000)
Coverage Period 1/1/08 - 12/31/08

Tennessee American Water Company
Account Reconciliation
Prepaid Insurance
Account Number 165200
November 2007

Policy Description	2007 Premium Amount	Months in period	Monthly amortization	Expense account	At month end Months left	Amount	JR #	2008 Premium Amount	2008 budget	2009 budget	TY Budget
Fiduciary Liability	$2,602.22	12	$216.85	557000.16	1	$216.85	Jr 3	2,085.71			
Employment Practices Liability - Willis	$2,450.41	12	$204.20	557000.16	2	$408.40	Jr 3	1,988.93			
Excess Liability - Marsh USA	$94,565.95	12	$7,880.50	557000.16	1	$7,880.50	Jr 2	77,350.00			
General Liability - Marsh USA	$233,648.44	3	$77,882.81	557000.16	1	$77,882.81	Jr 2	202,799.00			
Auto Liability - Marsh USA	$39,213.80	3	$13,071.27	559000.16	1	$13,071.27	Jr 2	37,172.00			
Workers Compensation - Marsh USA	$179,766.76	3	$59,922.25	558000.16	1	$59,922.25	Jr 2	270,841.00			
Fees	$4,768.36	3	$1,589.45	559000.16	1	$1,589.45	Jr 2	4,092.00			
Crime Special Insurance	$1,307.99	24	$54.50	559000.16	13	$708.50	Jr 2	561.16			
Special Kidnap & Ransom	$250.26	36	$6.95	559000.16	25	$173.75	Jr 2	71.58			
Surety Collateral to Travelers	$695.39	12	$57.95	559000.16	1	$57.95	Jr 2	596.68			
Property All Risk	$23,020.61	12	$1,918.38	559000.16	1	$1,918.38	Jr 2	20,032.00			
RWE Rhenas GMBH	$1,687.03	12	$140.59	557000.16	1	$140.59	Jr 2	1,687.03			
Directors & Officers Liability - Willis	$1,010.80	12	$84.23	559000.16	2	$168.46	Jr 2	666.26			
Totals	**$584,988.02**		**$163,029.93**			**$164,139.16**		619,943.35	560,130	595,173	583,492.00
Less Auto Liability Acct 550000.16					**Balance Per G/L**	**$49,789.82**		(37,172.00)			
								582,771.35			
Less retros	(27,291.34)				**Difference**	**$114,349.34**		-			
	557,696.68							582,771.35	560,130	595,173	583,492.00

The PVs referenced above can be found in:
W:\Tennessee\2008 Rate Case\Operation & Maintenance Expense\[Insurance Other than group prepaid subledger.xls]#165200

Prepared By: Bryan Smith
Reviewed By: Acctg Manager

4/4/2008 1:10 PM

American Water Works Service, Inc
Premium

2008 Actual New Premium

	Property	WC	WC Taxes	GL/PR *	AL *	AL Phys Dam	Excess Liability *	Consultation Fee	Total
AMERICAN WATER WORKS COMPANY, INC.	-	-	-	1,367	-	-	4,555	244	5,922
AMERICAN WATER WORKS SERVICE CO., INC.	41,679	638,900	12,702	467,640	114,239	-	1,479,088	78,238	2,832,487
AMERICAN WATER RESOURCES, INC.	42,066	1,592	62	11,531	2,855	-	38,850	2,055	99,011
ILLINOIS-AMERICAN WATER	383,523	1,768,825	2,180	1,109,414	132,013	-	328,565	17,380	3,741,900
MISSOURI-AMERICAN WATER	669,486	1,620,478	83,948	2,290,943	237,711	-	495,349	26,202	5,424,116
St. Louis County	-	-	-	-	-	-	-	-	-
Jefferson City	-	-	-	-	-	-	-	-	-
INDIANA-AMERICAN WATER	369,193	270,384	224	640,039	123,386	-	218,718	11,569	1,633,513
NEW JERSEY-AMERICAN WATER	1,200,905	2,458,750	254,820	2,284,592	196,080	-	722,412	38,213	7,155,772
ELIZABETHTOWN WATER COMPANY	-	-	-	-	-	-	-	-	-
THE MOUNT HOLLY WATER COMPANY	-	-	-	-	-	-	-	-	-
APPLIED WATER MANAGEMENT & APPLIED WASTE WATER MANAGEMENT	6,800	151,680	1,000	217,835	65,529	-	122,856	6,499	572,198
PENNSYLVANIA-AMERICAN WATER	952,371	1,809,477	42,529	5,689,449	292,060	-	677,044	35,813	9,498,745
WEST VIRGINIA-AMERICAN WATER	203,577	-	-	1,103,751	111,118	-	224,847	11,894	1,655,187
KENTUCKY-AMERICAN WATER	97,180	169,504	9,316	227,791	36,741	-	91,332	4,831	636,696
AWWSCO - REGIONAL	-						-	-	-
Connecticut-American Water Co.	-	-	-	-	##########	-	-	-	##########
Iowa-American Water Co.	117,760	107,069	-	202,628	13,319	-	46,501	2,460	489,738
Maryland-American Water Co.	10,773	6,847	-	17,718	8,694	-	5,854	363	51,248
Massachusetts-American Water Co.	-	-	-	-	-	-	-	-	-
Massachusetts Capital Resources	-	-	-	-	-	-	-	-	-
Salisbury Water Supply Co. - MA	-	-	-	-	-	-	-	-	-
Michigan-American Water Co.	504	3,185	-	7,424	1,664	-	4,582	242	17,602
Hampton Water Works Co. - NH	-	-	-	-		-	-	-	-
Regional Group - NJ	-	-	-	-		-	-	-	-
Long Island Water Corp. - NY	40,155	486,696	61,113	394,339	23,257	-	87,664	4,637	1,097,860
New York-American Water Co.	-	-	-	-	-	-	-	-	-

American Water Works Service, Inc
Premium

	2008 Actual New Premium								
	Property	WC	WC Taxes	GL/PR *	AL *	AL Phys Dam	Excess Liability *	Consultation Fee	Total
Ohio-American Water Co.	80,362	-	-	219,511	28,126	-	75,055	3,970	407,024
Tennessee-American Water Co.	20,032	270,841	-	202,799	37,172	-	77,350	4,092	612,286
Virginia-American Water Co.	119,165	61,570	-	165,905	24,772	-	55,729	2,948	430,087
	-						-	-	-
WESTERN REGION	-						-	-	-
Arizona American Water Co.	137,647	316,859	-	284,269	102,237	-	149,505	7,908	998,425
Texas American	8,549	15,526	-	24,871	4,168	-	7,778	411	61,303
California-American Water Co.	256,848	470,366	175	679,866	95,754	-	222,761	11,783	1,737,554
Hawaii-American Water Co.	30,683	36,483	-	50,522	2,755	-	18,053	955	139,452
New Mexico-American Water Co.	15,828	23,039	-	35,077	13,139	-	14,995	793	102,871
Southwest Utilities (Azurix NA and Walker Water)	-	-	-	-	-	-	-	-	-
	-						-	-	-
AMERICAN WATER ENTERPRISES*	319,929	320,960	12,200	505,767	177,630	-	274,159	14,502	1,625,147
* Separate Billing AWE Canada	-								
TOTAL	5,125,016	*11,009,032*	*480,269*	*16,834,048*	*1,828,070*	-	*5,444,601*	*288,000*	*41,009,036*

* Separate billing for Canadian GL (US$1,000/CDN$1,030) Auto (US$16,350/CDN$16,832) and AXA Excess (US$69,323/CDN *5,444,601*

AMERICAN WATER WORKS COMPANY, INC.
INSURANCE COVERAGES EFFECTIVE IN 2008 EXPIRING IN 2009

COMPANY NAME	2007 Exposure %	Effective 2/1/08 - 2/1/09 Employment Practice Liability	Effective 1/1/08 - 1/1/09 Fiduciary Liability	Effective 1/1/07 - 1/1/09 (2 Year Pre-Paid) Crime	Effective 1/1/07 - 1/1/10 (3 Year Pre-Paid) Special (Kidnap & Ransom)	Effective 1/1/08 - 1/1/09 Errors & Omissions - Pollution	Dec-06 D&O Consultation Fee	1/22/2008 D&O Side A Only	1/1/2008 CNA Collateral Surety Bond	Sub-Total without NEWCO D&O
AMERICAN WATER WORKS COMPANY, INC.	0.0846%	$ 118.43	$ 82.51	$ 41.69	$ 33.42	$ 4.26		$ 31,522.64	$ 15,415.03	$ 35.53	$ 47,254
AMERICAN WATER WORKS SERVICE CO., INC.	27.1659%	$ 38,032.23	$ 26,496.51	$ 13,386.26	$ 10,730.52	$ 1,368.71		$ 8,556.17	$ 4,184.09	$ 11,409.67	$ 114,164
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
AMERICAN WATER RESOURCES, INC.	0.7135%	$ 998.95	$ 695.96	$ 351.60	$ 281.85	$ 35.95		$ 224.74	$ 109.90	$ 299.69	$ 2,999
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
ILLINOIS-AMERICAN WATER	6.0346%	$ 8,448.50	$ 5,885.95	$ 2,973.63	$ 2,383.68	$ 304.05		$ 1,900.67	$ 929.46	$ 2,534.55	$ 25,360
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
MISSOURI AMERICAN WATER	9.0979%	$ 12,737.05	$ 8,873.72	$ 4,483.08	$ 3,593.67	$ 458.38		$ 2,865.47	$ 1,401.26	$ 3,821.11	$ 38,234
St. Louis County	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Jefferson City	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
INDIANA-AMERICAN WATER	4.0171%	$ 5,623.96	$ 3,918.13	$ 1,979.47	$ 1,586.76	$ 202.40		$ 1,265.23	$ 618.72	$ 1,687.19	$ 16,882
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
NEW JERSEY-AMERICAN WATER	13.2683%	$ 18,575.60	$ 12,941.35	$ 6,538.08	$ 5,240.97	$ 668.50		$ 4,178.95	$ 2,043.58	$ 5,572.68	$ 55,760
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
ELIZABETHTOWN WATER COMPANY	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
THE MOUNT HOLLY WATER COMPANY	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
APPLIED WATER MANAGEMENT & APPLIED WASTE WATER MANAGEMENT	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
PENNSYLVANIA-AMERICAN WATER	12.4350%	$ 17,409.04	$ 12,128.63	$ 6,127.49	$ 4,911.84	$ 626.52		$ 3,916.54	$ 1,915.24	$ 5,222.71	$ 52,258
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
WEST VIRGINIA-AMERICAN WATER	4.1297%	$ 5,781.57	$ 4,027.93	$ 2,034.95	$ 1,631.23	$ 208.07		$ 1,300.69	$ 636.05	$ 1,734.47	$ 17,355
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
KENTUCKY-AMERICAN WATER	1.6775%	$ 2,348.46	$ 1,636.14	$ 826.59	$ 662.60	$ 84.52		$ 528.34	$ 258.36	$ 704.54	$ 7,050
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
AWWSCO - REGIONAL		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Connecticut-American Water Co.	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Iowa-American Water Co.	0.8541%	$ 1,195.69	$ 833.02	$ 420.85	$ 337.36	$ 43.03		$ 269.00	$ 131.54	$ 358.71	$ 3,589
Maryland-American Water Co.	0.1259%	$ 176.24	$ 122.79	$ 62.03	$ 49.73	$ 6.34		$ 39.65	$ 19.39	$ 52.87	$ 529
Michigan-American Water Co.	0.0842%	$ 117.83	$ 82.09	$ 41.47	$ 33.24	$ 4.24		$ 26.51	$ 12.96	$ 35.35	$ 354
Long Island Water Corp. - NY	1.6101%	$ 2,254.13	$ 1,570.42	$ 793.39	$ 635.99	$ 81.12		$ 507.12	$ 247.99	$ 676.24	$ 6,766
New York-American Water Co.	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Ohio-American Water Co.	1.3785%	$ 1,929.91	$ 1,344.54	$ 679.27	$ 544.51	$ 69.45		$ 434.17	$ 212.32	$ 578.97	$ 5,793
Tennessee-American Water Co.	1.4207%	$ 1,988.93	$ 1,385.66	$ 700.05	$ 561.16	$ 71.58		$ 447.45	$ 218.81	$ 596.68	$ 5,970
Virginia-American Water Co.	1.0235%	$ 1,432.97	$ 998.33	$ 504.36	$ 404.30	$ 51.57		$ 322.38	$ 157.65	$ 429.69	$ 4,301
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
WESTERN REGION		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Arizona American Water Company	2.7458%	$ 3,844.26	$ 2,678.24	$ 1,353.07	$ 1,084.63	$ 138.35		$ 864.85	$ 422.92	$ 1,153.28	$ 11,540
Texas American	0.1429%	$ 199.99	$ 139.33	$ 70.39	$ 56.43	$ 7.20		$ 44.99	$ 22.00	$ 60.00	$ 600
California-American Water Co.	4.0914%	$ 5,727.93	$ 3,990.56	$ 2,016.07	$ 1,616.09	$ 206.14		$ 1,288.62	$ 630.15	$ 1,718.38	$ 17,194
Hawaii-American Water Co.	0.3316%	$ 464.21	$ 323.41	$ 163.39	$ 130.97	$ 16.71		$ 104.43	$ 51.07	$ 139.26	$ 1,393
New Mexico-American Water Co.	0.2754%	$ 385.56	$ 268.61	$ 135.71	$ 108.78	$ 13.88		$ 86.74	$ 42.42	$ 115.67	$ 1,157
Southwest Utilities (Azurix NA and Walker Water)	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
AMERICAN WATER Enterprises	7.2918%	$ 10,208.57	$ 7,112.17	$ 3,593.13	$ 2,880.28	$ 367.39		$ 2,296.64	$ 1,123.09	$ 3,062.57	$ 30,644

AMERICAN WATER WORKS COMPANY, INC.

INSURANCE COVERAGES EFFECTIVE IN 2008 EXPIRING IN 2009

COMPANY NAME	2007 Exposure %	Effective 2/1/08 - 2/1/09 Employment Practice Liability	Effective 1/1/08 - 1/1/09 Fiduciary Liability	Effective 1/1/07 - 1/1/09 (2 Year Pre-Paid) Crime	Effective 1/1/07 - 1/1/10 (3 Year Pre-Paid) Special (Kidnap & Ransom)	Effective 1/1/08 - 1/1/09 Errors & Omissions - Pollution	Doc-06 D&O Consultation Fee	1/22/2008 D&O Side A Only		1/1/2008 CNA Collateral Surety Bond	Sub-Total without NEWCO D&O
TOTAL	1.0000	$ 140,000.00	$ 97,536.00	$ 49,276.00	$ 39,500.00	$ 5,038.33		$ -	$ 62,992.00	$ 30,804.00	$ 42,000.00	$ 467,146.33
**********		Willis Invoice No. tbd	Willis Invoice No. 0411485; Federal	Willis Invoice No. 0411490; Zurich	***Willis Invoice No. 0403923; $70,000 Two Year Premium Prepaid 1/1/07; Annual premium represented in above TOTAL	***Willis Invoice No. 0403989; $15,115 Three Year Premium Prepaid 1/1/07; Annual premium represented in above TOTAL	* Willis Invoice No. 0411645	** Willis Invoice No.	** Willis Invoice No. tbd; Federal	** Willis Invoice No. tbd; Zurich	Marsh Invoice No. 121492	
CHECK (Sheet Total)		$ 140,000.00	$ 97,536.00	$ 49,276.00	$ 39,500.00	$ 5,038.33	$ -	$ -	$ 62,992.00	$ 30,804.00	$ 42,000.00	$ 467,146.33
							$ 124,158.00					
					***Multi-year policies should have been amortized beginning 1/1/07		* For AWE O&M, AWM and AWWM contract obligations	** 50% D&O premiums to be paid by Corporate Parent and balance by BUs	$ 31,496.00	$ 15,402.00		$ 93,796.00

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

EXPENSES

Question:

35. Provide a liability and property insurance schedule for the test period, identifying the policies in effect, the type of coverage, the coverage period, the annual premiums, the amount included as an expense, the account charged, the beneficiaries and the allocation used. Also, provide the same information for those policies currently in effect and any anticipated changes in policies through the attrition period. Where applicable, provide the name of the insurance company with a contact person and telephone number.

Response:

See attached schedules.

FORM 392 - TOTAL
Revision date: 01/2004

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2007)

COMPANY: Tennessee American Water Co.
MONTH OF: November 2007

ACTIVE EMPLOYEES

LIVES LIFE INSURANCE:

Insurance/Employees:						Rate	Premium
24	2,433,000	1	Life - Basic (Non Bargaining)	$0.180	per	$1,000	$437.94
65	5,023,000	2	Life - Basic (Bargaining)	$0.180	per	$1,000	904.14
85	850,000	3	A. D. & D. ($10,000 cov. per employee)	0.020	per	$1,000	17.00
24	2,433,000	4	A. D. & D. (Non Bargaining)	0.020	per	$1,000	48.66
8	617,656	5	Life - Voluntary Under 30	$0.06	per	$1,000	37.06
4	573,430	6	Life - Voluntary 30-34	$0.08	per	$1,000	45.87
4	406,799	7	Life - Voluntary 35-39	$0.10	per	$1,000	40.68
11	1,127,417	8	Life - Voluntary 40-44	$0.12	per	$1,000	135.29
10	1,256,831	9	Life - Voluntary 45-49	$0.19	per	$1,000	238.80
18	1,825,947	10	Life - Voluntary 50-54	$0.32	per	$1,000	584.30
9	806,401	11	Life - Voluntary 55-59	$0.59	per	$1,000	475.78
2	230,859	12	Life - Voluntary 60-64	$0.75	per	$1,000	173.14
0	0	13	Life - Voluntary 65-69	$1.37	per	$1,000	0.00
0	0	14	Life - Voluntary 70 and over	$2.21	per	$1,000	0.00
56	1,120,000	15	Life - Dependent Spouse	$0.25	per	$1,000	280.00
30	560,000	16	Life - Dependent Children	$1.20	per	$1,000	36.00
0	0	17	Life - Supplemental	$0.35	per	$1,000	0.00
3	60,000	18	Life - Optional	$0.35	per	$1,000	21.00

DISABILITY:

134,588	19	Long Term Disability (non union only)	$0.400	per	$100	538.35
109	20	Short-term Managed Disability	$1.58	per EMPLOYEE		172.22
0	21	A.& S.-Coverage for New Jersey only	$0.20	per	$10	0.00

MEDICAL, DENTAL & PRESCRIPTION COVERAGE:

15	22	Employees without dependent coverage	$482.00	7,230.00
91	23	Employees with dependent coverage	$1,188.00	108,108.00
0	24	Employees with single dental coverage only	$36.00	0.00
1	25	Employees with dependent dental coverage only	$85.00	85.00

Actives' subtotal: $119,609.23

CONTINUATION OF COVERAGE

MEDICAL, DENTAL & PRESCRIPTION COVERAGE:

2	30	Individual (former emp., spouse, or dependent)	$482.00	964.00
0	31	Family (2 or more individuals)	$1,188.00	0.00
0	32	Employee with single dental coverage only	$36.00	0.00
0	33	Employees with dependent dental coverage only	$85.00	0.00

Continuation of Coverage Subtotal: $964.00

TOTAL PREMIUM TO BE PAID TO TRUST: **$120,573.23**

TENNESSEE AMERICAN WATER COMPANY
GROUP INSURANCE-NORMALIZED
TEST YEAR: NOVEMBER 30. 2007

ACTIVE EMPLOYEES	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 12/1/2007	PREMIUM
LIFE INSURANCE			
(1) LIFE - BASIC (NON-BARGAINING)	2.830.425	$0 180	509
(2) LIFE - BASIC (BARGAINING)	4,059,186	$0 180	731
(3) A D & D ($10,000 COVERAGE PER EMPLOYEE)	860.000	$0 020	17
(4) A D. & D. (NON-BARGAINING)	280.000	$0 020	6
(5) LIFE - VOLUNTARY UNDER 30		$0 060	
(6) LIFE - VOLUNTARY UNDER 30-34		$0 080	
(7) LIFE - VOLUNTARY UNDER 35-39		$0 100	
(8) LIFE - VOLUNTARY UNDER 40-44		$0 120	
(9) LIFE - VOLUNTARY UNDER 45-49		$0 190	
(10) LIFE - VOLUNTARY UNDER 50-54		$0 320	
(11) LIFE - VOLUNTARY UNDER 55-59		$0 590	
12) LIFE - VOLUNTARY UNDER 60-64		$0 750	
(13) LIFE - VOLUNTARY UNDER 65-69		$1 370	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		$2 210	
(15) LIFE - DEPENDENT SPOUSE		$0 250	
(16) LIFE - DEPENDENT CHILDREN		$1 200	
(17) LIFE - SUPPLEMENTAL		$0 350	
(18) LIFE - OPTIONAL		$0 350	
		$0 000	
DISABILITY			
(19) LONG TERM DISABILITY (NON UNION ONLY)	157.246	$0 400	629
(20) SHORT TERM MANAGED	114	$1 580	180
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE	17	$482 000	8.194
(23) EMPLOYEES WITH DEPENDENT COVERAGE	97	$1.188 000	115,236
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		$36 000	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		$85 000	
ACTIVES SUBTOTAL :			125,502
CONTINUATION OF COVERAGE			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	1	$482 000	482
(31) FAMILY (2 OR MORE INDIVIDUALS)		$1.188 000	
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		$36 000	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		$85 000	
		$0 000	
CONTINUATION OF COVERAGE SUBTOTAL :			482
TOTAL MONTHLY PREMIUM			125,984
REIMBURSEMENTS			
EMPLOYEES WITHOUT DEPENDENT COVERAGE			(932)
EMPLOYEES WITH DEPENDENT COVERAGE			(12,424)
NET COMPANY PREMIUM COST			112.628
PERCENTAGE TO OPERATIONS		79 72%	89,787
TO ANNUALIZE			1,077,444
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X $100/MO)			0
TOTAL ANNUAL COST			1,077,444

TENNESSEE AMERICAN WATER COMPANY
GROUP INSURANCE-ATTRITION YEAR
TEST YEAR: NOVEMBER 30. 2007

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 12/1/2007	PREMIUM
ACTIVE EMPLOYEES			
LIFE INSURANCE			
(1) LIFE - BASIC (NON-BARGAINING)	2.885.078	$0 180	$519
(2) LIFE - BASIC (BARGAINING)	4.012,912	0 180	$722
(3) A D & D ($10,000 COVERAGE PER EMPLOYEE)	860,000	0 020	$17
(4) A D & D (NON-BARGAINING)	280.000	0 020	$6
(5) LIFE - VOLUNTARY UNDER 30		0 06	
(6) LIFE - VOLUNTARY UNDER 30-34		0 08	
(7) LIFE - VOLUNTARY UNDER 35-39		0 10	
(8) LIFE - VOLUNTARY UNDER 40-44		0 12	
(9) LIFE - VOLUNTARY UNDER 45-49		0 19	
(10) LIFE - VOLUNTARY UNDER 50-54		0 32	
(11) LIFE - VOLUNTARY UNDER 55-59		0 59	
12) LIFE - VOLUNTARY UNDER 60-64		0 75	
(13) LIFE - VOLUNTARY UNDER 65-69		1 37	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		2 21	
(15) LIFE - DEPENDENT SPOUSE		0 25	
(16) LIFE - DEPENDENT CHILDREN		1 20	
(17) LIFE - SUPPLEMENTAL		0 35	
(18) LIFE - OPTIONAL		0 35	
DISABILITY			
(19) LONG TERM DISABILITY (NON UNION ONLY)	160.282	0 40	$641
(20) SHORT TERM MANAGED	114	1 58	$180
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE	17	482 00	$8.194
(23) EMPLOYEES WITH DEPENDENT COVERAGE	97	1.188 00	$115,236
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		36 00	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		85.00	
ACTIVES SUBTOTAL :			$125.516
CONTINUATION OF COVERAGE			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(30) INDIVIDUAL (FORMER EMPLOYEE. SPOUSE OR DEPENDENT)	2	482 00	964
(31) FAMILY (2 OR MORE INDIVIDUALS)		1.188 00	
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		36 00	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		85 00	
		0.00	
CONTINUATION OF COVERAGE SUBTOTAL :			964
TOTAL MONTHLY PREMIUM			126,480
			126.480
REIMBURSEMENTS			
EMPLOYEES WITHOUT DEPENDENT COVERAGE			(932)
EMPLOYEES WITH DEPENDENT COVERAGE			(12,424)
NET COMPANY PREMIUM COST			113.124
PERCENTAGE TO OPERATIONS		79 72%	90,183
TO ANNUALIZE			1,082,196
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X $100/MO)			0
TOTAL ANNUAL COST			$1,082,196

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

EXPENSES

Question:

34. For the test period and attrition period, provide detailed workpapers supporting the calculation of life insurance expense, long-term disability, hospitalization and medical expenses, and other miscellaneous employee insurance expense. Show the total and capitalized amounts. Provide actual rates for the benefits that TAWC pays. Provide the amounts that the employee contributes for these benefits.

Response:

Attached is the November 2007 group insurance premium statement, along with the normalized and attrition year calculations.

AGREEMENT

TENNESSEE-AMERICAN WATER COMPANY

AND

UTILITY WORKERS UNION OF AMERICA

LOCAL 121

A.F.L. – C.I.O.

November 1, 2006 – October 31, 2011

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AGREEMENT

Contract made and entered into as of 1st day of November, 2006 by and between the TENNESSEE-AMERICAN WATER COMPANY and its successors in corporate existence, party of the first part, hereinafter usually referred to as the "Company" and UTILITY WORKERS UNION OF AMERICA, LOCAL 121, affiliated with the A.F.L. – C.I.O., its successors and assigns, party of the second part, hereinafter usually referred to as the "Union" acting for itself and as the representative of employees of the Company in the Bargaining Unit:

WITNESSETH:

The Company and the Union, in consideration of the obligations hereinafter set forth by each of the parties to be kept and performed, do hereby agree as follows:

ARTICLE 1
RECOGNITION AND REPRESENTATION

The Bargaining Unit shall consist of all employees falling into the following described category:

1. The Union is hereby recognized and accepted by the Company as the sole and exclusive bargaining agency for all employees of the Company, excepting employees engaged as auto mechanics, reservoir men, caretakers, watchmen, foremen, supervisors or executives, supervisor of the Outside Commercial Department, confidential secretaries, and all supervisors and professional employees, and the Company agrees that it will negotiate with the accredited representatives of the Union as the representative of employees of the Company in the Bargaining Unit represented.

It is respectfully understood and agreed that the bargaining unit named above shall be covered by this contract between Tennessee-American Water Company and Local 121 of the Utility Workers Union of America, affiliated with the A.F.L.-C.I.O. and Local 121-A of the Utility Workers Union of America, affiliated with the A.F.L.-C.I.O.

DISCRIMINATION

It is recognized by the parties herein that the Company is an Equal Opportunity Employer whose employment policies and personnel practices are such as to insure that all employees and individuals, including disabled individuals and disabled veterans and veterans of the Vietnam era, are treated equally and that recruiting, hiring, training and promoting persons in all job classifications shall be done without regard to race, color, age, religion, national origin, qualifying disability, or sex; that decisions on employment shall be made so as to further the principle of equal employment opportunity; that decisions with regard to promotion are in accord with principles of equal employment opportunities; that all personnel actions, such as compensations, benefits, transfer, layoffs, return from layoff, Company sponsored training, education tuition assistance, social and recreation programs will be administered without regard to race, color, age, religion, national origin, qualifying disability, or sex.

In all sections of this Contract, any reference to gender shall mean either sex. The Company agrees that there shall be no interference with the right of employees covered by the terms of this contract to become a member of the Union and that there shall be no discrimination by the Company or its agents against any employee because of his/her membership in the Union.

ARTICLE 2
NO STRIKE OR LOCKOUT

In furtherance of harmonious relations among employees, the management and the public, it is mutually agreed by the parties hereto that there shall be no lockout, strike, work stoppage or intentional slowdown during the term of the Agreement, and this mutual Agreement shall continue through the future relations between the parties hereto and it is agreed that all matters of dispute shall be settled by arbitration, as herein provided. However, there shall be no liability on the part of the Union for any strike, work stoppage or intentional slowdown when such strike, work stoppage or intentional slowdown is not authorized by the Union; and when, in addition, duly authorized officers of the Local Union shall within five (5) hours after notification by the Company sign and cause to be posted in prominent places within the offices or plant of the Water Company, a notice that the strike, work stoppage or intentional slowdown was not authorized by the Local Union and directing all employees to return to their respective jobs promptly or to cease any action which may adversely affect any operation of the Company. The Company shall have authority to discipline any employee or employees engaged in any unauthorized strike, work stoppage, or intentional slowdown.

ARTICLE 3
ADJUSTMENT PROCEDURES

In recognition of the fact that the Company and its employees represented by the Union have a mutual responsibility to the public which requires that disagreements arising between the employees and the management be settled in an orderly way without interruption to water service, it is agreed that differences which may arise between the employees and the management of the nature of those mentioned in the various sections of this Article 3 below shall be adjusted in accordance with the provisions of the succeeding sections of this Article.

Any disagreement, dispute or grievance which shall arise between the Union or the employees and the Company with respect to the interpretation or application of any of the terms or provisions of this Contract shall be, during the term of this Contract, settled by the following procedure:

A. Such disagreement, dispute or grievance with respect to the interpretation or application of any of the terms or provisions of this Contract must be submitted within five (5) working days of the occurrence of such disagreement, dispute, or grievance by the employee to his immediate supervisor.

Step 1 Disagreements, disputes or grievances may be adjusted by direct contact between the employee and/or through his/her Union representative and the employee's immediate supervisor.

Step 2: However, if the disagreement, dispute or grievance cannot be resolved at this level within five (5) working days, it may be submitted in writing to the department head. At this step, the employee may be accompanied by a Union representative and the department head may be accompanied by the supervisor.

Step 3: If the grievance is not settled, the matter shall be referred in writing to the senior ranking official or designated representative within ten (10) working days of the denial. The senior ranking official or designated representative shall give a reply in writing within ten (10) days of the receipt of the grievance.

Step 4: If the matter is not resolved within five (5) working days, it may be submitted to a joint conference committee consisting of a maximum of five (5) members for the Company and five (5) members for the Union. One of the members from the Company must be an officer of the Company or a designated representative, and one (1) of the members of the Union must be a National representative or a designated representative. If still not resolved within five (5) working days, the matter shall, upon request, be submitted to arbitration as provided in the next paragraph of this section.

Joint Conference Committee meetings will be scheduled to commence one half hour prior to the end of the aggrieved employee's shift, unless otherwise mutually agreed upon by the Company and the Union.

When a grievance has been reduced to writing and submitted to a department head, as provided for in the second step of the grievance procedure described above, the grievance may be discussed as provided herein by the department head, or with the mutual consent of the Company and the Union, be advanced to the next step of the grievance procedure.

B. In the event that arbitration is requested under the provisions of this Section of this Article, the party requesting arbitration shall notify the other in writing of its desire to arbitrate, setting forth items in dispute and naming its selected arbitrator. Upon receipt of such notice, the receiving party shall thereupon notify the serving party of its selection of an arbitrator, whereupon the two members of the arbitration board thus selected shall meet within ten (10) days of the request for arbitration. The two arbitrators thus selected shall select a third impartial member who shall act as Chairman of the Board of Arbitration. If within three (3) days the two named arbitrators fail to agree upon a third, then, at the request of either party, he/she shall be selected under the voluntary labor arbitration rules, then obtaining, of the Federal Mediation and Conciliation Service and the arbitration shall proceed thereunder.

The majority decision of the Arbitration Board shall be final and binding upon the parties.

The Board of Arbitration shall have no power to add to or subtract from the terms of this agreement or any Agreement made supplementary hereto.

The parties hereto shall share equally the expenses of the impartial Chairman of the Arbitration Board.

ARTICLE 4
WAGES AND HOURS

Section 1. Rates

Employees shall be paid in accordance with the designated classifications at the following hourly rates.

1.1 Production Department and Water Quality Department

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Process Technician[1]	$24.69	$25.43	$26.19	$26.98	$27.79
Laboratory Worker	$20.25	$20.86	$21.49	$22.13	$22.79
Laborer/Relief Process Technician [1]	$21.62	$22.27	$22.94	$23.63	$24.34
Laborer/Process Technician in Training [1]	$20.44	$21.05	$21.68	$22.33	$23.00
Maintenance Mechanic	$23.63	$24.34	$25.07	$25.82	$26.60
Master Maintenance Mechanic	$24.52	$25.26	$26.02	$26.80	$27.60
Production Clerk	$20.21	$20.82	$21.44	$22.09	$22.75
Temporary Laborer	$ 8.91	$ 9.18	$ 9.45	$ 9.74	$10.03

Master Maintenance Mechanic:

The company agrees to pay for employees to attend classes at Chattanooga State or other approved facilities to obtain the knowledge necessary for this position, provided that the interested employee passes the pretest prior to enrolling in the course work. The company will allow a minimum of two (2) employees to be considered for the educational program; however, the Company cannot require employees to participate in this program.

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[1] An employee classified as a Laborer/Process Technician in Training who attains an Operator's Certificate Class IV issued by the Tennessee Department of Health and Environment will be paid a one time $500 bonus. The Company will provide continuing education to aid all Process Technicians, Laborer/Relief Process Technicians and Laborer Process Technician in Training employees or those entering this classification or relief for the classification.

Process Technicians in Training who do not pass any level of the Operator's Certification Test will be able to exercise their rights under Article 5, Section 3.5 or Article 4, Section 1.6 of the Agreement , whichever is applicable.

The most senior bidder must successfully pass a written certification exam within five (5) working days prior to being awarded the position. In the event that the instructor or the employee is not available, the Company and the Union will agree on a reasonable time, no longer than thirty (30) days, for testing the employee.

As of October 31, 2006, existing employees who have been awarded the Master Maintenance Mechanic position and do not successfully pass the written certification exam within thirty-six (36) months from the bid award date, on a non-precedent setting basis, will be allowed to move into a vacancy if one is available. If such a vacancy does not exist, said employee/s will temporarily move into a Maintenance Mechanic classification until a position becomes available. The affected employee/s will not be allowed to displace another employee from a position. Upon transfer to the new position or to the temporary Maintenance Mechanic position, the affected employee/s will be paid at the established rate of pay for that position.

Existing employees who are participating in the Master Maintenance Mechanic certification program who have not been awarded the bid and do not pass the certification exam within thirty-six (36) months will stay in their current position but will no longer be eligible to participate in the program.

The Company agrees to pay for the certification exam for a maximum of two (2) times per year during the thirty-six (36) month period, for the six (6) employees who are currently enrolled in the Chattanooga State program as of October 31, 2006 (four (4) employees who are in the Master Maintenance position and two (2) employees who are in the program, but do not hold the title of Master Maintenance Mechanic).

When a vacancy becomes available in the Master Maintenance Mechanic certification program, the employee must successfully pass the pretest before being eligible to participate in the program. Employees participating in the program will have thirty-six (36) months to successfully pass the certification exam. The company will pay for the certification exam a total of two times during the thirty-six (36) months in order to give the employee/s two opportunities to secure a minimum grade for certification. If the employee does not successfully pass the certification exam within thirty-six (36) months of entering the program, the employee will stay in their current position, but will no longer be eligible to participate in the program.

All persons holding positions of Maintenance Mechanic will perform day shift operations and maintenance in the booster system on a weekly rotating basis as required.

Laborers permanently assigned to Production Department and Water Quality Department shall be guaranteed an opportunity of working forty (40) hours per week.

Except for employees working the relief shift, shift employees covered by Section 1.1 shall be paid, in addition to the foregoing hourly rates, a shift premium of thirty-six cents ($0.36) per hour for all work performed between 3:00 p.m. and 11:00 p.m., and a shift premium of forty-one cents ($0.41) per hour for all work performed between 11:00 p.m. and 7:00 a.m.

Employees covered by Section 1.1, when required to work the relief shift, shall be paid, in lieu of the above shift premium rates, a shift premium of thirty-six cents ($0.36) per hour for all hours worked.

1.2 Outside Commercial Department

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Field Representative	$21.94	$22.60	$23.28	$23.98	$24.70
Field Services	$24.81	$25.55	$26.32	$27.11	$27.92
Field Service Records Specialist	$20.21	$20.82	$21.44	$22.09	$22.75
Meter Reader	$21.57	$22.22	$22.89	$23.58	$24.29
Meter Repair	$21.75	$22.41	$23.08	$23.77	$24.48
On & Off	$21.73	$22.38	$23.05	$23.74	$24.46
Temporary Laborer	$ 9.74	$10.04	$10.34	$10.65	$10.97

Employees in the Field Services classification regularly scheduled to work the shift from 4:00 p.m. to 12:30 a.m. Monday through Friday and 3:30 p.m. to 12:00 a.m. Saturday and Sunday, shall be paid a shift premium of thirty-six cents ($0.36) per hour for work actually performed during this period. Personnel working the day shift who are required to work during this period shall not be entitled to the shift premium.

1.3 Distribution Department

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Distribution Clerk	$20.21	$20.82	$21.44	$22.09	$22.75
Heavy Equipment Operator	$21.65	$22.30	$22.97	$23.66	$24.37
Temporary Laborer	$ 9.74	$10.04	$10.34	$10.65	$10.97
Truck Driver/Utility Worker	$21.49	$22.13	$22.79	$23.48	$24.18
Utility Worker	$21.20	$21.84	$22.50	$23.17	$23.87

Employees occasionally required to drive trucks over 10,000 G.V.W.R. shall be paid at the applicable Truck Driver/Utility Worker rate, or their regular hourly rate, whichever is higher, during any day in which such driving of a truck is required. When it becomes necessary to use a Heavy Equipment Operator as a driver of a service truck, assignment is to be done by seniority within the section, with the most senior employee having first option.

It is agreed by the Company that when and if work is available, full time employees in the job classifications listed in Section 1.2 and Section 1.3 of this Article, shall be afforded an opportunity of working forty (40) hours per week, and the Company will not reduce the work week below forty (40) hours per week by hiring additional employees.

The Company shall provide work for a maximum of twenty (20) regular "Utility Workers" whenever they shall be prevented by inclement weather from performing their regular work.

1.4 Office and Clerical

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Drafter	$20.25	$20.86	$21.49	$22.13	$22.79
Engineering Clerk	$20.21	$20.82	$21.44	$22.09	$22.75
Temporary Worker	$ 8.13	$ 8.37	$ 8.62	$ 8.88	$ 9.15

Existing employees who desire to bid into one of the clerical positions must pass an assessment test identified by the Company. The most senior bidder who passes the test will be awarded the position. Employees who have passed the test that was administered by the Company will not be required to retest. Employees who remain in their current position will not be required to test. This is applicable to all clerk positions included in Article 4, Sections 1.1, 1.2, 1.3 and 1.4.

1.5 New Employees

New employees hired as clerks, after 10/24/96 will be paid an hourly rate which is $3.00 per hour less than the applicable hourly rate shown for each classifications listed under this article, Sections 1.1, 1.2, 1.3 and 1.4. New employees will receive an additional $1.00 per hour increase, over and above other wage changes, on each anniversary date of their employment, until they reach parity with other employees within the classification in which they are working. Should the employee bid into another position, they will receive the current rate of pay for the position to which they bid.

New employees will be probationary employees for a period of 90 calendar days from their date of hire. In the event the new employee fails to qualify for the position for which he/she was hired within 90 calendar days of hiring, the Company may terminate such employee at the Company's sole discretion. A probationary employee shall not have rights under or recourse to the grievance adjustment procedure as detailed under Article 3 of this Bargaining Agreement.

1.6 Promoted Employees

It is understood and agreed that when a regular employee is promoted to a job paying a higher rate of pay, such employee shall, in the new position, be paid that regular rate of pay for that position. In the event that a regular employee who has been promoted fails to qualify within the period of ninety (90) calendar days from the effective date of the promotion, for the position to which he/she has been promoted, he/she shall be returned to his/her previous position.

A regular employee who is promoted or transferred may, at his/her option, have the right to return to his/her former permanent position and any relief position held prior to bidding on a new position during the first fifteen (15) working days following such promotion or transfer, provided, however, this option may be exercised by any employee only once in a twelve (12) month period. If the employee does not elect to return to his/her former position within fifteen (15) working days, he/she shall not have the right to return to his/her former position at his/her option during the remaining probationary period or any other time thereafter except through the bidding procedure.

1.7 Employee Training

Employees who are assigned to training for the purpose of relieving in a position requiring a higher classification will be paid at the rate for the classification for which the employee is being trained.

Section 2. Overtime and Holidays

The normal work week for all shift employees performing the classes of work specified in Section 1.1 of Article 4 shall be forty-two (42) hours averaged over four (4) weeks, during three (3) of which the employee shall normally work forty (40) hours, and during one (1) of which the employee shall normally work forty-eight (48) hours. The presently followed practice of shift rotation in the continuous operating job classifications is to be continued.

The normal work week for the Master Maintenance Mechanic, Maintenance Mechanic, and Laboratory Worker in Section 1.1 shall be forty (40) hours per week.

The normal work week for employees specified in Sections 1.2, 1.3, and 1.4 shall be forty (40) hours per week.

All employees except Process Technicians shall be paid at an hourly rate of one and one-half (1-1/2) times the regular rate of pay for:

A. All time worked on Saturday;

B. All time worked in a week in excess of forty (40) hours;

C. All time worked in excess of eight (8) hours in a 24-hour period.

Process Technicians shall be paid at an hourly rate of one and one-half (1-1/2) times the regular rate of pay for:

A. All time worked in any week in excess of forty (40) hours;

B. All time worked in excess of eight (8) hours in a 24-hour period.

Employees shall not be paid both daily and weekly overtime for the same hours worked. No daily overtime shall be paid when employees, at their own request, are working extra time in order to be excused during regular shifts.

Shift employees at the Production and Water Quality Department shall not be paid overtime when changing from one shift to another.

All employees required to work on their regularly scheduled second day off shall be paid at an hourly rate of two (2) times the regular rate of pay for all time worked.

When a shift worker at Production and Water Quality Department is working his/her long week and is required to work his/her only off day, such worker shall receive double time rate.

When a Relief Process Technician is filling a temporary vacancy and a holiday falls on one of the off days while he/she is filling in, the Relief Process Technician shall receive the rate of pay for the vacancy he/she is filling.

The following holidays will be recognized for all full time employees who have completed the ninety (90) days probationary period to the extent permitted by work requirements:

New Year's Day	Thanksgiving Day
Good Friday	Day Following Thanksgiving Day
Memorial Day	Christmas Eve
Fourth of July	Christmas Day
Labor Day	Floating Holiday[2]
	Floating Holiday [2]

When any of these holidays falls on Sunday, it will be observed on the Monday following. When any of these holidays falls on Saturday, it will be observed on the preceding Friday. If Christmas Eve falls on Friday it will be observed on Thursday. If Christmas Eve falls on Saturday or Sunday it will be observed on the preceding Friday and Christmas day will be observed on the following Monday. A holiday bonus will be paid for all hours worked on the day the holiday is observed.

Regular employees whose normal scheduled hours fall on any of the named holidays will be paid, in addition to their regular pay for the day, a holiday bonus equal to the one and one-half (1-1/2) times their regular rate of pay for those scheduled hours and two (2) times their regular rate of pay for all other hours worked on said named holidays.

Regular employees, with the exception of those regular employees whose normal scheduled hours fall on any of the named holidays, when required to work on a holiday, will be paid, in addition to their regular pay for the day, a holiday bonus equal to two (2) times their regular rate of pay for all time worked on any of the named holidays.

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[2] The Company agrees to grant each regular employee two (2) Floating Holidays each calendar year beginning January 1 and ending December 31, which shall be personal days of absence with pay for eight (8) hours at his/her regular pay for each day, and said employee shall request said Floating Holidays at least one (1) week in advance, thus to permit the Company to schedule its work program. The Company shall permit the employee to divide two (2) Floating Holidays into half-hour increments. In addition, the employee will be permitted to carry over into the following year, up to a sixty-day period, one full Floating Holiday. The Company reserves the right to limit the number of employees absent at one time.

When a holiday falls on Saturday or Sunday and is observed by the Company on Friday or Monday, as the case may be, the holiday bonus will be paid shift workers at the Production Department and Water Quality Department for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by those employees on the Friday or Monday on which the Company observes the holiday.

Regular employees who are not required to work on a holiday shall receive their normal pay for the day.

On a holiday, the number of hours actually worked or the number of hours normally worked on such day of the week, whichever is greater, shall be counted for that day in determining an employee's eligibility for weekly overtime, except that when the holiday falls on an employee's scheduled day off, no hours will be credited for weekly overtime unless actually worked.

When a holiday occurs during a vacation period, all full time employees shall be allowed an extra day's vacation to be taken at such time as work requirements shall permit, or at the option of the employee, shall receive extra compensation equal to his regular pay for that day.

Employees who are required to work on a normally scheduled off day will not be required to take off on a normally scheduled work day to avoid payment of overtime rates.

Any employee not at work on a scheduled work day immediately preceding or following a holiday, except when such absence is due to sickness or vacation or is otherwise authorized by the Company, shall not receive pay for said holiday if no work is performed on that day, nor any premium rate for hours actually worked thereon.

Section 3. Call-Out Pay

Any employee covered by this Contract reporting to work upon order of the Company, either expressed or implied, who is not put to work on account of inclement weather, shall receive a minimum of four (4) hours pay.

Any employee covered by this Contract who is called out for work after clocking out at the close of his/her regularly scheduled hours and before the beginning of his next regularly scheduled work period, shall be paid for a minimum of four (4) hours for the hours actually worked at the appropriate rates under this Contract.

Employees who are scheduled in advance to work on an overtime basis (except as an extension of the regular work day) will be guaranteed four (4) hours work at the appropriate rate.

Any employee who works a minimum of two (2) hours of nonscheduled overtime between the hours of eight (8) hours prior and one (1) hour prior to the start of their next regular scheduled shift, will, at the Company's discretion, be given hours off equivalent to the hours worked within the time frame described above, with pay at his/her regular rate of pay during his/her next regular scheduled shift or be paid at the rate of two (2) times his/her regular rate of pay for those equivalent hours.

Section 4. Payroll Week

Employees paid on an hourly basis shall be paid bi-weekly for working all straight time and overtime hours Monday through Sunday of each work week. All hours worked during the pay period shall also be paid on the following Friday after the end of the pay period.

Section 5. Meals

Employees who, without prior notice, are required to remain at work immediately following the completion of a regular work day, shall be provided with a meal allowance at the following intervals:

One (1) meal allowance at the end of the first two (2) hours of overtime.

One (1) meal allowance at the end of each four (4) hour interval thereafter during such overtime work.

Employees, who without prior notice, are called out after leaving for the day, shall be provided a meal allowance at the end of the first four (4) hours of call-out time, and at the end of each four (4) hour interval thereafter.

The meal allowance under the above paragraph is fixed at $10.50 per meal for the life of the Agreement, to be included in the employee's paycheck.

Section 6. Work by Supervisors

Except in cases of emergency and/or where it is necessary to perform work to demonstrate how the work is to be done, the Company agrees that a foreman, superintendent, or supervisor shall not perform any work covered by employees in the wage schedule.

Section 7. Sharing of Overtime

The Company and the Union agree that all nonscheduled overtime in all departments, with the exception of shift workers, will be shared, insofar as possible, equally among the employees in each classification. In the case of shift workers in the Production Department and Water Quality Department, the first opportunity to work nonscheduled overtime will be given to the employees who are on their regularly scheduled day off.

The Company shall post an overtime "sign-up" list in the Distribution Department and Outside Commercial Department on June 10 and December 10 of each calendar year. Employees who desire to work nonscheduled overtime must sign this list within ten (10) work days of the date the Company posts the list. The Company has no obligation to give nonscheduled overtime work to those employees not signing the list. At the beginning of each posting period, the Company will call employees on the overtime list for nonscheduled overtime work on the basis of their Company-wide seniority. Thereafter, the Company will call listed employees with the fewest accumulated hours of nonscheduled overtime work. Should two employees have the same number of accumulated hours, Company-wide seniority will govern. The Company shall only be required to make a reasonable effort to contact employees for nonscheduled overtime work. It is understood that where nonscheduled overtime work should be done by employees in a particular classification, the Company may first call listed employees in that classification who have the fewest number of accumulated nonscheduled overtime hours. The Company shall call these employees on the list before contacting other employees.

In cases where an employee has been assigned a duty and it is necessary to work overtime to complete the assignment, that employee will be given the first opportunity to work even though his/her accumulated overtime may be more than another employee in that department and classification.

Overtime before the end of the shift, is to be shared among the employees working in that section, before going to the overtime list.

Personnel who are asked to work overtime and who refuse, will be charged with the number of hours they would have worked had they accepted the assignment. If, between the hours of 1:00 a.m. and 6:00 a.m., the Company attempts to phone an employee and it is found through the operator that the employee's phone is busy but not in use, that employee shall be charged with the number of hours he/she would have worked had the Company been able to contact him/her.

Except for the Distribution Department and Outside Commercial Department employees, nonscheduled overtime will be accumulated from the beginning of each contract period. At the beginning of each new contract period, employees will begin with zero (0) nonscheduled overtime. At January 1 and June 30 of each year, accumulated nonscheduled overtime in the Distribution Department and Outside Commercial Department will revert to zero (0). The Company will post a roster of overtime hours weekly in all departments.

The definition of nonscheduled overtime in this context refers to overtime not worked on a regular schedule. Although an employee is scheduled in advance to work at a time he/she normally would be off, those overtime hours will be counted as nonscheduled. Pursuant to the provisions of Article 9, Section 2, the Company may use contractors in call-out situations where the Company makes a bona fide effort to call its employees to work and cannot reach them.

ARTICLE 5
DETAILED TERMS OF EMPLOYMENT

Section 1. Check-Off

The Company agrees to deduct each month from the wages of each employee who is a member of the Union, pursuant to written authorization from that employee, an amount equal to his/her regular Union dues.

Such deduction is to be made from the wages due for each pay period and the aggregate amounts so deducted are to be paid monthly to the Financial Secretary of the Union.

Section 2. Company Rules

The Union agrees that its officers and members will live up to reasonable Company rules and regulations in the interest of safety, economy, and continuity of service to the public. The Company agrees there shall be no discrimination or retaliation by the Company or its agents against any employee because of his membership or activities in the Union in connection with negotiations or adjustments of grievances.

The Union agrees that its officers and members will not solicit membership in the Union among employees of the Company while employees are on duty, and will not at any time interfere with, restrain or coerce employees of the Company in attempting to influence them to be members of the Union. The Union and the Company will not engage in subterfuge for the purpose of defeating or evading provisions of this Contract.

Section 3. Seniority

3.1. **Definition of Seniority:** The term, seniority, whenever used in this Contract shall mean continuous service. Continuous service shall mean employment with the Company without a loss of seniority as provided in sub-paragraph 3.6 of this section. Seniority will be applied on a company-wide basis as specified in this Contract.

3.2. **Seniority List:** The Company will prepare and have posted a Company-wide seniority roster showing the names of each employee covered by this Contract in order of their employment with the Company. The person having the greatest length of continuous service with the Company shall be listed at the head of the roster and the last person employed shall be given the last position on the roster.

3.3. **Accumulation of Seniority:** Employees shall be regarded as probationary employees for the first ninety (90) days of their employment. Such employees shall not have seniority until they have satisfactorily passed their ninety (90) day probationary period, at which time they shall be placed on the seniority lists retroactive to date of hire. Temporary employees hired for emergency work, summer work, or unusual maintenance shall have no seniority rights until permanently employed. If permanently employed, such temporary employees shall then be entitled to full credit in determining seniority rights for the period of continuous employment immediately preceding acceptance of full time employee status.

3.4. **Promotions and Transfers:** It is understood and agreed that in all cases of promotion or of increase or decrease or transfer of employees, length of continuous service shall govern. Promotions and transfers will be made only in the event of permanent vacancies or newly created jobs. Any employee covered by this Contract, who desires to bid for a promotion, shall bid in writing within five (5) days from the date notice of vacancy is posted. Any employee desiring to transfer from one department to another when vacancies occur, shall bid in writing within five (5) days from the date notice of vacancy is posted. It is understood that all employees bidding for promotions or transfers must be reasonably competent and qualified to fill such positions. When vacancies occur suddenly, the Company may fill such vacancies temporarily pending receipt of bids from employees covered by this Contract for a temporary period of twelve (12) working days pending decision as to which employee's bid for the vacancy is accepted. It is mutually understood and agreed by the parties hereto that because of the Company's responsibility, the management of the Company must be the judge of a worker's qualifications for promotion. However, the Company will consider Company-wide seniority insofar as practicable and consistent with proper ability to perform the services required. Should any questions arise as to the judgment of the Company in regard to promotion, it shall be settled as a grievance as provided in Article 3 hereof.

It is further agreed that once a vacancy is awarded, the affected employee will commence employment in the new position within fifteen (15) working days after the award. If the Company needs more time, the affected employee will receive the higher rate of pay, if applicable, starting within fifteen (15) working days after the award.

3.5. **Lay-Off, Cutback, or Elimination or Curtailment of Job or Operation:** In the event of a temporary or permanent lay-off or cutback, or the elimination or curtailment of a job or operation, employees who are affected thereby shall have the right to exercise their Company-wide seniority to displace less senior employees in their department or other departments provided, however, that any employee displacing another employee, as specified in this paragraph, must be reasonably competent and qualified to fill the new position he/she is assuming. In the new position, the employee shall be paid the regular rate of established wages for that new position which he/she is assuming. The employee must show himself/herself qualified to perform the duties required of the new position he/she is assuming within ninety (90) calendar days following his/her assumption of the new position, and in the event the employee fails to qualify for the newly assumed position within this ninety (90) day period, the Company shall notify the employee of his/her failure to qualify, and this notification of failure to qualify shall be communicated to the employee or to the Union within not more than five (5) working days following the expiration of the ninety (90) day qualification period. In the event the employee fails to qualify for the newly assumed position within the period of ninety (90) days, the Company and the Union shall meet to determine options available as to where the affected employee may be placed so as to provide for the least possible additional displacement of employees. In recognition of the obligation to provide continuous water service to the public, the parties agree that no more than four (4) employees covered under Article 4, Section 1, Subsection 1.4 will be permitted to bump into classifications covered under Article 4, Section 1, Subsection 1.1, 1.2, and 1.3. Likewise, it is agreed that no more than four (4) employees covered under Article 4, Section 1, Subsection 1.1, 1.2, and 1.3, will be permitted to bump into classifications covered under Article 4, Section 1, Subsection 1.4; provided, however, these restrictions will not limit the number of employees previously qualified for the classification into which they desire to bump from exercising their bumping privileges. If, after a lay-off, cutback, or elimination of job or operation, a job vacancy occurs, such job will be available on a Company-wide seniority basis to employees who formerly held that job. Employees who are laid off shall be recalled in the inverse order of their lay-off. Notifications of openings for re-employment shall be given by the Company to the last mailing address furnished by the employee, by registered or certified mail. A copy of such notice shall also be given to the Union. Within five (5) working days after the date of such notice, the laid-off employee must advise the Company whether he/she accepts re-employment. An employee who fails to return will have employment terminated. If no reply is received by the Company within such five (5) day period, the next employee may be notified.

3.6. Loss of Seniority: It is agreed between the parties that an employee shall lose seniority under the following circumstances:

(1) Voluntary termination of employment;

(2) Discharge for just cause;

(3) Upon failure to return to work, when recalled after lay-off, within a period of five (5) working days after notice by certified or registered mail has been sent the employee;

(4) When lay-off exceeds the following periods:

If Accrued Seniority Is	**Seniority Shall Be Lost After Lay-Off Exceeding**
Less than sixty (60) days	Two (2) Weeks
Sixty (60) days but less than six (6) months	One (1) Month
Six (6) months but less than one (1) year	Six (6) Months
One (1) year but less than two (2) years	One (1) Year
Two (2) years but less than five (5) years	Two (2) Years
Five (5) years but less than eight (8) years	Three (3) Years
Eight (8) years and over	Five (5)Years

No seniority shall be accumulated during periods of layoff.

3.7. Relief Workers: In order to provide an orderly means of filling temporary vacancies, certain employees in the various departments will be designated to act as relief personnel in their respective departments. Such relief positions will be bid where the vacancy exists in accordance with the procedure outlined in Paragraph D under Promotions and Transfers and, their seniority treated in accordance with Paragraph A – Definition of Seniority. A temporary vacancy for the purpose of this sub-paragraph shall be defined as a vacancy existing because of any emergency or because of the absence of an employee for any reason where the absence is not expected to be permanent, including, but not exclusively, absence due to vacation, sickness, accident or personal reasons. Relief workers shall retain their permanent classification and applicable rates of pay except when filling temporary vacancies. Relief workers shall be paid at the rate of one and one-half (1-1/2) times their regular rate of pay for all time worked in excess of eight (8) consecutive hours within any twenty-four (24) hour period. Employees holding relief positions, who for any reason move to jobs out of their department, shall not retain their relief position.

The Company agrees to train the two most senior Laborers in the Production Department and Water Quality Department, desiring to be trained, to qualify them to relieve, when needed, the Laboratory Worker and the Production Department Clerk in the Production Department and Water Quality Department. When relief is required in either classification, such relief will be offered on a seniority basis to the two trained and qualified Laborers.

In the filling of relief positions in the Production Department, all scheduled or unscheduled absences, for whatever reason, will be assigned by seniority in accordance with the first relief having first choice. Once selection has been made, they will fill that assignment for the duration of said absence. At that time, if there is another vacancy being filled by the second relief, first relief will have the right to assume that vacancy.

Section 4. General

The chipping of concrete, tile, brick or other composition pavement and the replacing of same for the installation of mains, services or meters shall be performed by the employees engaged in the classes of work specified in Section 1.3 of Article 4 hereof.

Employees performing more than one class of work shall be paid the scale for each class of work as established by this Contract, according to the time employed on each job. However, in the event an employee is temporarily transferred to a lower classification, his/her rate of pay shall not be reduced.

If an employee is sent out on Company business from his/her designated reporting station which makes it necessary for said employee to expend money for the employee's transportation, such employee shall be reimbursed by the Company for such expenditure upon presentation of an itemized expense account.

In the event an employee shall be discharged or suffer a lay-off as an imposed penalty and he/she believes he/she has been unjustly dealt with, such discharge or lay-off shall constitute a case arising under the method of adjusting grievances herein provided and, such grievance must be taken up within five (5) days of the occurrence of such grievance and disposed of within a reasonable time.

In the event it should be decided under the rules of this Contract that an injustice has been dealt an employee with regard to the employee's discharge or lay-off, the Company shall reinstate such an employee to his/her former position and pay the employee compensation at the regular rate for the time the employee normally would have worked.

Section 5. Jury Duty and Death in Family

The Company guarantees normal pay to employees on jury duty by paying the difference between normal pay and the amount received for jury duty. Regular employees shall be granted a maximum of four (4) scheduled work days absence at this regular hourly rate of pay in the event of death of father, mother, spouse, child, mother-in-law, father-in-law, brother, sister, grandparent or grandchild. For the relationships of father, mother, spouse, or child, the employee shall report to work on the third scheduled work day following the funeral providing the maximum of four (4) scheduled work days is not exceeded. For all other relationships mentioned above, the employee shall report to work the second scheduled working day following the funeral, providing the maximum of four (4) scheduled workdays is not exceeded.

Regular employees shall be granted one (1) scheduled work day absence at his/her regular hourly rate of pay for the purpose of attending the funeral of immediate stepmother, immediate stepfather, immediate brothers-in-law, immediate sisters-in-law, immediate daughters-in-law, immediate sons-in-law, or spouse's grandparents.

Each member of the Bargaining Unit will submit to the Company a list of his/her grandchildren, immediate stepmother, immediate stepfather, immediate brothers-in-law, immediate sisters-in-law, immediate daughters-in-law, immediate sons-in-law, or spouse's grandparents.

Recognizing that in certain cases an employee may desire to substitute a step-parent for a natural parent under the provisions of the funeral leave policy, the employee may do so by stipulating in writing prior to the death for which the leave is sought. The employee is solely responsible for seeing that his/her wishes are made a part of their personnel file.

Section 6. Fill In for Sickness – Production Department and Water Quality Department

When a Process Technician is off sick, the Company will allow the remaining Process Technician to relieve the sick employee for a period of two (2) days. After the second day, the Company will fill the sick employee's place with a temporary employee. The temporary employee will remain at the Production Department or Water Quality Department for the remainder of the absentee period. In the case of the death of a Production Department or Water Quality Department shift worker's family member as set forth in Article 5, Section 5, of the agreement, any nonscheduled overtime required will be shared by the employees in that classification.

Section 7. Inclement Weather

Employees will not be required to work outdoors in inclement weather, unless such work is necessary to protect life or property or to maintain service. During such periods of inclement weather occurring within the employees' basic work week, the Company may assign indoor work to such employees or send them out to the area where their normal work should be performed, if the inclement weather is concluded or ended.

ARTICLE 6
SEVERANCE PAY

When the service of a regular employee having five (5) or more years of uninterrupted service is terminated, a severance allowance shall be granted under the following conditions:

A. When the employee is laid off because of lack of work; and

B. Dismissed except for reasons of misconduct.

It is understood that no severance allowance will be due the employee in any case where the separation is the result of retirement on pension, death, transfer, resignation, or discharge for misconduct.

The severance allowance shall be completed as follows:

A. One (1) week's pay for each completed year of service in excess of two (2) but less than six (6)

B. Two (2) week's pay for each completed year of service in excess of five (5).

Severance pay shall be determined on the basis of the employee's regularly hourly rate and his/her regularly scheduled hours for the classification in which he/she is normally employed at the time of his/her lay-off or dismissal.

ARTICLE 7
EMPLOYEE BENEFITS

Section 1. Vacations

The vacation year shall be in all cases the calendar year beginning January 1 and ending December 31. Beginning January 1 of each year, all full-time employees shall be entitled to a vacation within a calendar year based upon the employee's "Completed Years of Continuous Service" during that calendar year as follows:

Completed Years of Continuous Service	Vacation
1 year	1 week
2 years	2 weeks
7 years	3 weeks
14 years	4 weeks
21 years	5 weeks
28 years	6 weeks

Note: Employees hired after November 1, 2006, will only be able to earn a maximum of five weeks vacation.

For each full week of vacation to which an employee is entitled, he/she shall be paid an amount equal to his/her normal weekly wage as determined by his/her regular scheduled hours of employment.

When a Process Technician takes a vacation while working the second, third, or relief shift, they will be paid any shift premium due for the shift they were scheduled to work while on vacation.

Employees will be allowed to schedule vacation they are entitled to within a calendar year prior to their service anniversary date; however, probationary employees must complete their 90 calendar day probationary period prior to eligibility for vacation.

The Company agrees that the employees' wishes will be considered in setting up each year's vacation schedule, and if possible to do so without interfering with the orderly and continuous operation of the plant, employees shall be permitted to take their vacations at times desired by them.

In recognition of the orderly and continuous operation of the plant, it is agreed that the following criteria will be used to establish the maximum number of employees in each department listed who can schedule vacation at any one time in each listed department:

Department	Maximum Number of Employees on Vacation
Outside Commercial	Three (3) employees maximum from the classification of Field Representative, Meter Repair, Meter Reader and On & Off. One (1) employee maximum from the classification of Field Services Records Specialist, and one (1) maximum from the classification of Field Services. Effective January 1, 2008, the number will increase to four (4) employees maximum from the classification of Field Representative, Meter Repair, Meter Reader and On & Off.
Engineering	One (1) employee maximum, regardless of classification.
Production and Water Quality	A maximum of seven (7) employees. However, no more than three (3) Maintenance Mechanics and Master Maintenance Mechanics will be on vacation at the same time and further provided, one (1) Laborer or Laborer/Relief Process Technician or Laborer/Process Technician in Training, not relieving, must be available.
Distribution	Six (6) employees maximum from any classification. Of the six (6) employees, no more than a maximum of three (3) Heavy Equipment Operators may be off at any given time. One (1) employee maximum from the classification of Distribution Clerk in addition to the aforementioned Distribution Department employees.

Any employee moving into a different classification or department after the vacation schedule has been posted will reschedule his/her vacation so that it will not conflict with other employees in that classification of department for that year.

Vacation shall, as far as can be arranged, be taken in continuous periods and may not be accumulated.

Upon termination of service for any cause, an employee shall be paid at the time of such termination for all accrued or earned vacation then due.

Section 2. Disability Benefits

2.1. Payments During Leaves of Absence for Sickness or Accident Disability

Employees will be granted leaves of absence for sickness or accident disability, including pregnancy, for the following maximum periods shown below:

Leave of Absence Limits:

Length of Service	Maximum Period of Leave of Absence
Up to six months	Two weeks
Six months but less than two years	Twenty-eight weeks
Two years but less than five years	One year
Five years and over	Four years

During periods of leave of absence for sickness or accident disability, including pregnancy, employees will be paid in the maximum amounts hereinafter set forth. Each employee who is disabled and unable to perform his/her regular duties as a consequence of illness or accident, shall be paid as follows during such disability.

Length of Service	Maximum Number of Weeks in Any "Calendar Year" in Which Payments Will be Made By the Company
One (1) year or less	None
Over one year	One (1) week for each completed year of service

1. If the employee is entitled to, in any given week, Weekly Sickness and Non-Occupational Accident Benefits under the Group Insurance Plan or Temporary Total Disability Benefits under the Workmen's Compensation Acts of Tennessee and Georgia, the payment by the Company in such week shall be limited to the difference between the employee's normal weekly earnings and the amount of such benefits.

2. The Company may require a suitable statement from the employee's physician certifying to the disability or may elect to have a physician selected by it to examine the employee.

3. The employee's anniversary date of employment shall be used to determine the maximum benefits to which he/she is entitled.

4. The "Disability Year" shall be the calendar year commencing January 1 and ending December 31.

5. If any period of disability extends beyond December 31 of the calendar year in which the disability commences, the employee shall continue to draw such pay from the Company until the employee has received the maximum number of weeks to which the employee would have been entitled in the calendar year in which the disability commenced. The employee shall not then be entitled to further payments until he/she returns to active employment for at least one (1) day, nor shall he/she be entitled to further payments for the same or related disability until he/she has returned to active employment for two (2) weeks.

6. In recognition of the fact that delay sometimes occurs in the determination of benefits payable under the Workmen's Compensation Law, the Company agrees in order to assure continuity of income to a disabled employee that it will pay the employee's normal weekly wages in full for the period indicated in the schedule above, subject to agreement by the employee that any benefits currently or subsequently received from the Workmen's Compensation carrier (other than reimbursement of expenses) with respect to said period of disability, shall be assigned to the Company.

7. It is understood that these payments from the Compensation carrier to be assigned to the Company include only weekly benefits for temporary disability.

8. The Company will annually provide up to eight (8) hours of paid time away from work which can be divided into fifteen minute increments to be used for the employee's doctor or dental visits. Unused time may be carried over each year with a maximum of 24 hours being accumulated.

Section 3. Insurance, Welfare, Pension and 401(k) Plans

The Plans of Group Insurance, Accidental Death and Dismemberment Insurance, Weekly Accident and Sickness Benefits, hospital, medical, surgical benefits described in the booklet entitled GROUP INSURANCE PLAN and The Pension Plan (including 401(k) Plan) agreed upon in July 2005, by the Utility Workers Union of America, AFL-CIO and American Water Works Company, will be made a part of this Contract. It is agreed that said plan shall not be subject to renegotiation until August 1, 2010. The Company and Union agree to be bound by the results of the renegotiation of the Insurance and Welfare Plan to be agreed upon by American Water Works Company, Inc., or its designee and the Utility Workers of America, AFL-CIO, Local 121 or its designee.

ARTICLE 8

TERM OF CONTRACT

Section 1.

This Contract shall be binding on the respective parties hereto beginning with the 1st day of November 2006, and ending with the 31st day of October 2011, and from year to year thereafter unless either party notifies the other of its desire to terminate the Contract on the next anniversary date thereof by sending notice to that effect to the other party in writing not less than sixty (60) days prior to such anniversary date. The provisions of Articles 2, 3, and 8 shall continue in full force and effect and be binding on the Company and the Union after the termination date so long as any of the provisions of said Articles 2, 3, and 8 have not been fully completed in accordance with the spirit and intent of those Articles, and said Articles may only be terminated sooner by mutual consent of the parties.

Section 2.

In the event that legislation be enacted or regulations be adopted making mandatory, during the term of this Contract, a work week of less than forty-eight (48) hours, or requiring the payment of overtime rates of pay for hours worked in excess of a number of less than a forty (40) hour week or eight (8) hour day, or changing the overtime rate of pay in any manner, then and in any such case either party hereto may, at any time during the term of the Contract, open Article 4 for negotiation concerning changes desired in such Article 4 by giving the other party ten (10) days notice in writing of the changes desired. Changes in Article 4 under the provisions of this Section finally determined shall become effective as of the date ten (10) days after receipt of notice in writing of desire for change. Upon failure to reach a mutual agreement upon such changes desired by either party, the arbitration provisions shall thereupon be put into operation and be given effect.

ARTICLE 9

Section 1. Management Rights

Except as otherwise specifically limited in this Contract, it is mutually understood and agreed that the Company has the right to exercise the regular and customary functions of management, among which functions are the management of the property, the right to decide the methods and equipment to be used in the operation and maintenance of the property, and the direction of the employees including the right to hire, assign, work, suspend, discharge, discipline, promote, demote, or transfer and to release employees because of lack of work or for other proper reasons, subject, however, to the employees privilege of bringing a grievance as provided in the Contract.

When the Company establishes a new job classification or makes substantial changes in the duties of an existing job classification, it shall notify the Union at least five (5) working days prior to taking the action of the proposed wage rate for the new job. Should a question arise as to the proper wage rate for the new job, or the existing job, the Company will negotiate the matter with the Union.

Section 2. Contracting

For the purpose of preserving work and job opportunity for the employees covered by the agreement, the Company will not contract out work that the bargaining unit employees customarily and historically performed so long as the Company has the necessary equipment and available employees to perform the work. For the purposes of this provision, available employees shall include employees qualified to do the work, whether or not on lay-off status. This section shall not apply in an emergency where the Company makes a bona fide effort to call its employees to work and cannot reach them.

ARTICLE 10

This Agreement can be amended only by mutual agreement in writing signed by the majority of the Union Negotiating Committee and an Officer of the Company.

There are six (6) signed "Letters of Agreement/Understanding" written in settlement of grievances or disputes which are not attached to this contract but remain in effect and binding upon both the Company and the Union.

The referenced letters are as follows:

Letter of Agreement dated November 5, 1991, concerning overtime for relief in the Distribution Department.

Letter dated October 24, 1993, concerning miscellaneous issues such as size of dump truck driven by Distribution Department employees assigned on a seniority basis, Company provided parking for Office Complex employees, and method of obtaining employees to work on an overtime basis in the Distribution Department.

Letter of Understanding dated October 22, 1990, concerning training for Meter Readers who wish to work on an overtime basis in the On & Off Classification in the Outside Commercial Department.

Letter of Agreement dated August 22, 2002, concerning elimination of On & Off classification and creation of the Field Services position.

Letter of Agreement dated June 2, 2003, for Effects Bargaining relating to the closing of the Inside Commercial Department.

Letter of Agreement dated October 29, 2004, concerning Effects Bargaining for Field Service Records Specialists.

AGREEMENT

In recognition of their mutual responsibility to insure that all terms of the agreement between Tennessee-American Water Company and Local No. 121 – Utility Workers Union of America – A.F.L.-C.I.O. dated November 1, 2006, are in accordance with the intent of the Equal Employment Opportunity Guidelines, the Company and the Union agree that if the Contract is found to be in violation of the law, the parties will meet and develop terms of the agreement to comply with the law.

TENNESSEE-AMERICAN WATER COMPANY

By: _____
Vice President and General Network Manager

By: _____
Human Resources Manager

UTILITY WORKERS UNION OF AMERICA-LOCAL 121

By: James T. Hughes Jr.
President

By: Larry Matthews
Vice President

By: Steven L. Collins
Secretary

By: James L Bayett
Treasurer

APPROVED FOR UTILITY WORKERS UNION OF AMERICA, A.F.L.-C.I.O.

By: _____

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson/Sheila Miller

EXPENSES

Question:

33. Provide copies of the latest labor union contracts for TAWC, if applicable.

Response:

See attached.

REC'D TN. PUBLIC
SERVICE COMM.

1989 SEP 28 PM 3:03

AGREEMENT

OFFICE OF THE
EXECUTIVE

Agreement dated January 1, 1989, between AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (hereinafter "Service Company"), and TENNESSEE-AMERICAN WATER COMPANY, a Tennessee corporation (hereinafter "Water Company").

The background of this Agreement is that:

1. Both Service Company and Water Company are subsidiaries of American Water Works Company, Inc., a Delaware corporation (hereinafter "American").

2. Water Company has been organized for and is presently engaged in the business of providing potable water as a public utility in the State of Tennessee.

3. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business, including the development, business and property of Water Company, and are experienced in the efficient management, financing, accounting and operation of water utility properties and the extension and improvement thereof. The officers and employees of Service Company are qualified to aid, assist and advise Water Company in its business operations through the services to be performed under this Agreement.

4. Service Company has provided administrative and operating services to Water Company for many years, the past 17 years pursuant to an agreement dated January 1,

1971. Because Water Company is of the opinion that it cannot obtain the same quality and diversification of services on a comparable economic basis elsewhere, it proposes to enter into a new agreement with Service Company more specifically defining the types of services available to it.

5. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated water companies (hereinafter collectively "Water Companies").

6. The services to be rendered under this agreement are to be rendered by Service Company to Water Companies at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, the Water Company and Service Company agree that:

ARTICLE 1. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this agreement and upon the terms and conditions hereinafter set forth, Service Company shall provide corporate guidance for Water Company. In addition to the guidance provided by the officers and employees of Service Company through the coordination of functional activities for all subsidiaries of American, the officers and employees of Service Company shall furnish and Water Company shall purchase from Service Company, the following services: Accounting, Administration, Communication, Corporate Secretarial, Engineering, Financial, Human Resources,

Information Systems, Operation, Rates and Revenue, Risk Management and Water Quality, together with such other services as Water Company and Service Company may agree; provided, however, that Water Company may perform the service with its own personnel or engage another company or person to provide those services on its behalf. Service Company by mutual consent may engage another Company or person to provide such services on its behalf.

1.2 Service Company shall employ qualified officers and employees and those persons shall be available for election by Water Company to serve as officers of Water Company.

1.3 Without limitation, services to be provided by the Service Company shall be rendered as follows:

A. Accounting: Service Company shall assist in the preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules and regulations of governmental authorities having jurisdiction and review Water Company's monthly financial reports, annual reports and other reports to stockholders and to any governmental authorities. It shall advise and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal control for receipt and disbursement of funds, materials and supplies, and other assets. Service Company shall maintain accounting records as required by Water Company. When appropriate, Service Company shall cooperate and consult with Water Company's independent certified public accountants.

Service Company shall assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Water Company.

B. Administration: Service Company shall make qualified employees available to perform or assist in the performance of Water Company's corporate activities. Those employees shall keep themselves informed on all aspects of Water Company's operations and shall regularly visit Water Company's facilities. They shall make recommendations to Water Company for operating expenditures and for additions to and improvements of property, plant and equipment. They shall keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Service Company shall provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Water Company and submit reports thereon.

C. Communications: Service Company shall recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial: Service Company shall maintain, in such places and manner as may be required by applicable law, documents of Water Company, such as minute books, charters, by-laws, contracts, deeds and other corporate records, and shall administer an orderly program of records retention. It shall maintain, or arrange for the maintenance of, records of stockholders of Water Company, prepare or arrange for the preparation of stock certificates, perform duties relating to the transfer of stock and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company shall review and may assist in the preparation of documents and reports required by Water Company such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Engineering: Service Company shall advise, and provide engineering services to assist Water Company in planning for, operating, maintaining and constructing its facilities.

It shall conduct distribution system surveys and hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data.

It shall assist Water Company in the proper maintenance and protection of Water Company properties by periodic inspection of its structures, tanks, reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company shall also include the conduct of field investigations as necessary to

obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Water Company's source of supply, treatment plant, pumping stations, distribution system, and such other facilities as Water Company may request. Service Company shall provide a Materials Management Program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Water Company and assist in the evaluation of new and existing products and application procedures.

F. Financial: Service Company shall assist in the development and implementation of financing programs for Water Company, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advise concerning arrangements for the sale of its securities; and assist in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. It shall prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company shall assist Water Company in cash management including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

Service Company shall provide assistance to Water Company in the preparation of all financial reports.

G. Human Resources: Service Company shall assist in obtaining qualified personnel for Water Company; in establishing appropriate rates of pay for those employees; and in negotiating with bargaining units representing Water Company employees. It shall carry out training programs for the development of personnel and advise and assist Water Company regarding personnel. It shall also advise and assist Water Company in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will keep Water Company apprised of all employment laws and develop procedures and controls to assure compliance.

H. Information Systems: Service Company shall make available to Water Company electronic data processing services. Those services shall include customer billing and accounting, preparation of financial statements and other reports including those required by Federal and State agencies.

I. Operation: Service Company shall develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Water Company. Periodic operational reviews will be performed by Service Company personnel and any deviations from adopted procedures will be reported to Water Company.

J. Rates and Revenue: Service Company personnel shall make recommendations for changes in rates, rules and regulations and shall assist Water Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operation. These personnel

shall keep abreast of economic and regulatory developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. --Rates and Revenue personnel shall assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by the Water Company and their respective regulatory commissions. Service Company shall also provide qualified personnel to testify on Water Company's behalf as required during any regulatory proceedings.

K. Risk Management: Service Company shall provide a Risk Management Program to review the exposures to accidental loss of the Water Company, recommend efficient methods of protection either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. It shall also supervise investigation procedures; review claims; and negotiate and assist in, and evaluate proposals for, settlement at the request of Water Company. It shall assist in the establishment of safety and security programs to avoid or minimize risk and loss.

L. Water Quality: Service Company shall assist Water Company to comply with standards of governmental agencies and establish and attain water quality objectives of the Water Company. It shall assist in providing design criteria for processes, coordinating with public agencies, developing approaches and solutions to water quality problems, and providing

technical assistance and general direction for Water Company personnel.

It shall also provide laboratory services for programmed analyses as required by drinking water regulations, and special analyses as required by Water Company.

ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as hereinabove provided, Water Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.

2.2 All costs of service rendered by Service Company personnel for Water Company or in common with other Water Companies shall be charged to Water Company based on actual time spent by those personnel as reflected in their daily time sheets or other mutually acceptable means of determination.

2.3 All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Water Company, shall be charged directly to Water Company.

2.4 All costs incurred in rendering services to Water Company in common with similar services to other Water Companies which cannot be identified and related exclusively to services rendered to a particular Water Company, shall be allocated among all Water Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Water

Companies, among the members of such group, based on the number of customers served at the immediately preceding calendar year end.

2.5 Cost for support personnel (secretaries, clerical personnel, clerks, messengers, telephone operators, mail clerks, and other incidental support personnel of the Service Company) as well as the cost of lease payments, depreciation, utilities and other costs associated with leasing office space and equipment by Service Company shall be allocated among the Water Companies on the basis of the proportion of the aggregate cost allocated under Sections 2.3 and 2.4.

ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost to be assessed by Service Company for the rendering of services to Water Company as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company, as defined below, properly allocable thereto. Such percentage shall be calculated each month and shall be the ratio of the total general overhead of the Service Company for the month to the total salaries of the employees for whose service charges are to be made to the Water Companies. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.

3.2 The term "general overhead" shall include:

(a) pension and insurance premiums paid for the benefit of Service Company employees,

(b) legal and other fees for services rendered to the Service Company,

(c) taxes,

(d) other general office supplies and other similar expenses, and

(e) interest on working capital.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Service Company shall render a bill to Water Company for all amounts due from Water Company for services and expenses for such month plus an amount equal to the estimated cost of such services and expenses for the current month, all computed pursuant to Articles II and III. Such bill shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall reflect the credit for payments made on the estimated portion of the prior bill and shall be paid by Water Company within a reasonable time after receipt of the bill therefore.

4.2 Service Company agrees to keep its books and records available at all times for inspection by representatives of Water Company or by regulatory bodies having jurisdiction over Water Company.

4.3 Service Company shall at any time, upon request of Water Company, furnish any and all information required by Water Company with respect to the services rendered by Service Company

hereunder, the costs thereof, and the allocation of such costs among Water Companies.

ARTICLE V. OTHER AGREEMENTS

5.1 It is understood by Water Company that Service Company has entered or may enter into similar agreements with other Water Companies that are affiliated with American to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

5.2 It is understood by Water Company that Service Company has entered or may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be furnished; Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company.

ARTICLE VI. TERM OF AGREEMENT

This agreement shall become effective as of the later of (a) the date first mentioned above or (b) the date the parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction in the premises. Upon becoming effective, this agreement shall be the sole agreement between the parties concerning the subject matter hereof and shall supersede all prior agreements, written or oral, including the agreement dated January 1, 1971, which shall terminate on the date this

agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases to be an affiliate of American.

IN WITNESS WHEREOF, Service Company and Water Company have caused this agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:

AMERICAN WATER WORKS SERVICE COMPANY, INC.

By _____
President

ATTEST:

TENNESSEE-AMERICAN WATER COMPANY

By _____
President

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

EXPENSES

Question:

32. Provide a description of each type of service that employees of the Parent, Multi-State Utility, or Affiliated Utility Service Company perform for the Tennessee operations for the test and attrition periods.

Response:

A description of the service provided by American Water Works Service Co. is provided in the 1989 Service Company Agreement as approved by the Commission. A copy of the Service Company Agreement is attached to this response.

Tennessee American Water Company
Capitalized payroll percentage
TRA DR 1 Item 31

Month	Capitalized Payroll %
Dec 04	20.80
Jan 05	18.32
Feb 05	19.33
Mar 05	19.61
Apr 05	19.62
May 05	19.72
June 05	19.31
July 05	19.20
Aug 05	22.13
Sept 05	19.19
Oct 05	19.16
Nov 05	19.59
Dec 05	19.68
Jan 06	16.03
Feb 06	18.36
Mar 06	19.81
Apr 06	21.05
May 06	21.76
June 06	21.84
July 06	21.61
Aug 06	21.92
Sept 06	21.96
Oct 06	21.74
Nov 06	21.68
Dec 06	21.46
Jan 07	18.20
Feb 07	18.53
Mar 07	20.18
Apr 07	20.35
May 07	20.73
June 07	20.61
July 07	20.44
Aug 07	20.46
Sept 07	20.42
Oct 07	20.40
Nov 07	20.56
Attr Year	20.28

Tennessee-American Water Company
Labor - Line 8
December 2, 2006 through November 30, 2007

Sum of Amount				
Object	Doc Type	Document Type	Total	
501200	JE	JE-Standard	15,114.00	
	RI	Invoice	-5,150.98	Debbie Camp - reimburse TAWC - workers comp
	T2	JE-Standard	180,688.16	
		Payroll Labor Distribution	4,350,378.48	
	T3	Actual Burden Journal Entries	-3,573.96	
501200 Total			4,537,455.70	
501711	JE	JE-Standard	-39,182.38	
	T3	Actual Burden Journal Entries	143,186.41	
501711 Total			104,004.03	
Grand Total			4,641,459.73	line 8 labor

Other	504500	6,419.40	
	520100	0.07	
	716121	13,652.58	
		4,661,531.78	79.72%

Capitalized labor			
Capital	105200	610,520.29	
	184100	212,658.22	
	184101	154,712.44	
	185200	119,154.11	
Incentive	262322	88,775.74	
		1,185,820.80	20.28% 13 mo average 20.2%
		5,847,352.58	100.00%

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

EXPENSES

Question:

31. Provide a schedule showing by month, for the last three (3) fiscal years through the test period, the amount and percentage of total payroll capitalized on a total Company, and TAWC only basis. Provide a detailed calculation of the percentage used to capitalize payroll for the attrition period.

Response:

See attached schedule listing the capitalized payroll percentage for the last three fiscal years. Also attached is the calculation detailing the capitalized payroll for the attrition period.

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Atkins. Kelly L	Capital	Regular	Regular	16.00	$351.04
	O&M	Float holiday	Float Holidy	10.50	$231.69
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	8 00	$0 00
			Funeral	8 00	$175 52
			Late w/o Pay	1 00	$0 00
			Med w/ Pay	3 50	$76 79
			Med WC	1.00	$21.94
		Out of Dept.	Training	7.00	$153.58
		Overtime	OT 1.50 NS	0.25	$8.23
		Regular	Regular	1,897.00	$41,682.22
		Sick	Sick	16.00	$351.04
		Vacation	Vacation	40.00	$877.60
Atkins, Kelly L. Total				2,080.25	$45,509.33
Autry. Freddie L	Capital	Float holiday	Float Holidy	9.00	$195.50
		Holiday	Holiday	48.00	$1,039.20
		Meal money	Meal Taxable	0.00	$42.00
		Other	Jury Duty	8 00	$173 20
			Med w/ Pay	4.50	$97.43
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 50 NS	8 25	$275 96
			OT 2.0 NS	10.25	$443.83
		Regular	Regular	1,695.75	$36,771.21
		Vacation	Vacation	80.00	$1,732.00
	O&M	Float holiday	Float Holidy	8.00	$173.21
		Holiday	Holiday	24.00	$519.60
		Meal money	Meal Taxable	0.00	$52.50
		Other	Med w/ Pay	1.25	$27.06
		Overtime	OT 1 50 NS	36 50	$1,185 35
			OT 2.0 NS	15.50	$671.15
		Regular	Regular	18.00	$389.70
		Vacation	Vacation	72.00	$1,558.80
	Other	Regular	Regular	107.50	$2,330.98
Autry, Freddie L. Total				2,150.50	$47,765.28
Baggett. James L	O&M	Float holiday	Float Holidy	9.50	$208.43
		Holiday	Holiday	40.00	$877.60
		Other	Med w/ Pay	0 50	$10 97
			Pay Adjust	0.00	$175.52
		Overtime	OT 1.50 NS	16.25	$534.79
		Regular	Regular	238.00	$5,221.72
		Vacation	Vacation	296.00	$6,494.24
Baggett, James L. Total				600.25	$13,523.27
Banks, Kathleen A	Incentive	Other	AIP Payout	0.00	$864.32
	O&M	Float holiday	Float Holidy	16.00	$467.66
		Holiday	Holiday	72.00	$2,065.22
		Other	Funeral	32.00	$903.84
		Out of Dept.	Training	8.00	$225.96
		Regular	Regular	1,688.00	$48,805.47
		Sick	Sick	80.00	$2,283.23
		Vacation	Vacation	184.00	$5,339.02
Banks, Kathleen A. Total				2,080.00	$60,954.72
Bartley. Rachel M	Incentive	Other	AIP Payout	0.00	$6,009.71
	O&M	Float holiday	Float Holidy	32.00	$1,339.24
		Holiday	Holiday	72.00	$3,013.29
		Other	Lump Sum	0.00	$3,033.00
		Out of Dept.	Training	42.00	$1,757.74
		Regular	Regular	1,718.00	$71,899.94
		Vacation	Vac Prior Yr	40 00	$1,674 05
			Vacation	176.00	$7,365.82
Bartley, Rachel M. Total				2,080.00	$96,092.79
Bednarski. Richard P	Capital	Float holiday	Float Holidy	16.00	$343.84
		Holiday	Holiday	24.00	$515.76
		Meal money	Meal Taxable	0.00	$115.50
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	48.50	$1,581.65
		Regular	Regular	1,411.50	$30,394.59
		Vacation	Vacation	32.00	$687.68
	O&M	Holiday	Hol w/o Pay	24 00	$0 00
			Holiday	8 00	$171 92

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Bednarski, Richard P	O&M	Meal money	Meal Taxable	0.00	$199.50
		Other	Exc w/o Pay	16.00	$0.00
		Overtime	OT 1 50 NS	82 75	$2,667 45
			OT 2.0 NS	4.00	$171.92
		Regular	Regular	514.50	$11,056.61
		Vacation	Vacation	8.00	$171.92
	Other	Regular	Regular	22.00	$472.79
Bednarski, Richard P. Total				2,215.25	$48,637.09
Beets, James E	O&M	Holiday	Holiday	24.00	$543.44
		Other	Med w/ Pay	1.50	$37.58
		Overtime	OT 1.50 SCH	24.00	$898.08
		Regular	Regular	1,166.50	$27,225.71
Beets, James E. Total				1,216.00	$28,704.81
Bennette, Michael J	Capital	Regular	Regular	67.00	$2,285.75
	Incentive	Other	AIP Payout	0.00	$4,439.00
	O&M	Float holiday	Float Holidy	32.00	$1,099.24
		Holiday	Holiday	64.00	$2,159.03
		Out of Dept.	Training	44.00	$1,511.45
		Regular	Regular	1,633.00	$55,527.45
		Vacation	Vacation	232.00	$7,882.70
	Other	Regular	Regular	8.00	$274.81
Bennette, Michael J. Total				2,080.00	$75,179.43
Betty, Steven W	Incentive	Other	AIP Payout	0.00	$1,724.54
	O&M	Float holiday	Float Holidy	24.00	$614.80
		Holiday	Holiday	72.00	$1,853.44
		Other	Funeral	8.00	$210.96
		Out of Dept.	Training	8.00	$201.92
		Regular	Regular	1,736.00	$45,137.09
		Sick	Sick	8.00	$210.96
		Vacation	Vacation	224.00	$5,807.44
Betty, Steven W. Total				2,080.00	$55,761.15
Billups, Brian D	Capital	Regular	Regular	203.50	$4,483.28
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	10 50	$0 00
			Med w/ Pay	4.50	$98.73
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	17.25	$567.71
		Regular	Regular	1,691.50	$37,156.39
		Sick	Sick	38.00	$833.72
		Vacation	Vacation	40.00	$877.60
Billups, Brian D. Total				2,097.25	$46,035.91
Bishop, Monty L	Capital	Regular	Regular	600.00	$28,879.68
		Vacation	Vac Prior Yr	8 00	$377 89
			Vacation	8.00	$377.89
	Incentive	Other	AIP Payout	0.00	$10,174.40
	O&M	Float holiday	Float Holidy	32.00	$1,543.87
		Holiday	Holiday	72.00	$3,444.04
		Other	Meeting	56.00	$2,720.62
		Out of Dept.	Training	32.00	$1,549.25
		Regular	Regular	1,070.00	$51,492.52
		Sick	Sick	24.00	$1,165.98
		Vacation	Vac Prior Yr	8 00	$377 89
			Vacation	160.00	$7,665.38
	Other	Regular	Regular	10.00	$485.82
Bishop, Monty L. Total				2,080.00	$110,255.23
Blevins, Marvin R	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1 50 NS	15 00	$483 54
			OT 2.0 NS	13.25	$569.49
		Regular	Regular	209.00	$4,881.53
	O&M	Float holiday	Float Holidy	8.00	$184.71
		Holiday	Holiday	72.00	$1,700.76
		Meal money	Meal Taxable	0.00	$273.00
		Out of Dept.	Training	20.00	$557.70
		Overtime	OT 1 50 NS	108 00	$3,481 39
			OT 2.0 NS	9.25	$397.57
		Regular	Regular	1,632.00	$40,558.19
		Sick	Family Sick	24 00	$669 24
			Sick	16 00	$343 84

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Blevins, Marvin R	O&M	Vacation	Vacation	96.00	$2,370.00
	Other	Regular	Regular	3.00	$83.66
Blevins, Marvin R. Total				2,225.50	$56,607.12
Blevins, Timothy B	Capital	Regular	Regular	24.00	$526.56
	O&M	Float holiday	Float Holidy	11.00	$241.34
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	1.50	$32.91
		Out of Dept.	Training	8.00	$175.52
		Overtime	OT 1.50 NS	9.25	$304.99
		Regular	Regular	1,875.50	$41,211.83
		Sick	Sick	16.00	$351.04
		Vacation	Vacation	72.00	$1,579.68
Blevins, Timothy B. Total				2,089.25	$46,003.55
Blevins, Waylon T	Capital	Meal money	Meal Taxable	0.00	$94.50
		Overtime	OT 1.50 NS	43.00	$1,401.97
		Regular	Regular	382.50	$8,235.31
	O&M	Float holiday	Float Holidy	14.50	$311.61
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$262.50
		Other	Exc w/o Pay	8.00	$0.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	99.00	$3,191.32
		Regular	Regular	1,503.00	$32,335.32
		Sick	Sick	16.00	$343.84
		Vacation	Vacation	80.00	$1,729.44
	Other	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	8.25	$273.86
Blevins, Waylon T. Total				2,230.25	$49,833.91
Blevins, William L	Capital	Regular	Regular	229.00	$5,024.26
	O&M	Float holiday	Float Holidy	16.00	$356.32
		Holiday	Hol w/o Pay	16 00	$0 00
			Holiday	8.00	$175.52
		Other	Exc w/o Pay	3.00	$0.00
		Out of Dept.	Training	4.00	$87.76
		Regular	Regular	996.00	$21,910.32
Blevins, William L. Total				1,272.00	$27,554.18
Borders, Stephen A	Capital	Meal money	Meal Taxable	0.00	$10.50
		Overtime	OT 1.50 NS	12.75	$411.00
		Regular	Regular	66.50	$1,429.09
	O&M	Float holiday	Float Holidy	18.00	$386.83
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$21.00
		Other	Exc w/o Pay	9 50	$0 00
			Funeral	64 00	$1,375 36
			Med w/ Pay	17.75	$381.46
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	9.00	$291.08
		Regular	Regular	1,594.25	$34,316.46
		Sick	Sick	74.00	$1,590.26
		Vacation	Vacation	160.00	$3,438.40
Borders, Stephen A. Total				2,101.75	$45,284.68
Bowling, Stanley E	Capital	Meal money	Meal Taxable	0.00	$42.00
		Overtime	OT 1.50 NS	21.25	$698.39
		Regular	Regular	132.00	$2,857.81
	O&M	Float holiday	Float Holidy	15.50	$335.58
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$199.50
		Other	Med w/ Pay	18.50	$400.53
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 0 NS	0 75	$16 73
			OT 1.50 NS	86.25	$2,805.39
		Regular	Regular	1,591.75	$34,513.40
		Sick	Sick	56.00	$1,212.40
		Vacation	Vacation	168.00	$3,647.60
	Other	Regular	Regular	22.25	$481.71
Bowling, Stanley E. Total				2,188.25	$48,856.44
Boyer, John B	Capital	Regular	Regular	84.00	$1,850.88
	O&M	Float holiday	Float Holidy	16.50	$362.01
		Holiday	Holiday	72 00	$1,579 68

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Boyer, John B	O&M	Other	Med w/ Pay	4.00	$87.77
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	22.50	$740.53
		Regular	Regular	1,819.50	$39,970.00
		Sick	Sick	16.00	$351.04
		Vacation	Vacation	64.00	$1,409.44
Boyer, John B. Total				2,102.50	$46,439.11
Bratcher, Neil F	Incentive	Other	AIP Payout	0.00	$4,296.40
	O&M	Float holiday	Float Holidy	32.00	$991.77
		Holiday	Holiday	72.00	$2,204.39
		Other	Funeral	32.00	$1,001.52
		Regular	Regular	1,768.00	$54,599.52
		Sick	Sick	24.00	$731.54
		Vacation	Vacation	152.00	$4,688.64
Bratcher, Neil F. Total				2,080.00	$68,513.78
Burrell, Dale R	O&M	Float holiday	Float Holidy	22.00	$545.36
		Holiday	Holiday	72.00	$1,765.44
		Other	Med w/ Pay	12.75	$312.63
		Out of Dept.	Training	8.00	$196.16
		Overtime	OT 1.50 NS	20.25	$744.80
		Regular	Regular	1,861.25	$45,702.97
		Sick	Sick	24.00	$588.48
		Vacation	Vacation	80.00	$1,961.60
Burrell, Dale R. Total				2,100.25	$51,817.44
Camp, Debbie H	O&M	Float holiday	Float Holidy	16.00	$401.20
		Holiday	Hol 1 5 NS	24 00	$902 40
			Holiday	48.00	$1,138.88
		Other	Med w/ Pay	11 75	$294 74
			Pay Adjust	0.00	$8.88
		Overtime	OT 1 50 NS	17 25	$657 57
			OT 1 50 SCH	104 00	$3.905 52
			OT 2.0 NS	31.00	$1,548.14
		Regular	Regular	1,661.25	$41,588.55
		Sick	Sick	184.00	$4,251.60
		Vacation	Vacation	184.00	$4,579.52
Camp, Debbie H. Total				2,281.25	$59,277.00
Chrnalogar, Adam D	O&M	Float holiday	Float Holidy	0.25	$6.13
		Holiday	Holiday	72.00	$1,703.52
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	10.00	$247.42
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	16 00	$595 98
			OT 2.0 NS	5.25	$259.31
		Regular	Regular	1,836.50	$44,665.44
		Sick	Sick	40.00	$960.16
		Vacation	Vacation	88.00	$2,157.76
Chrnalogar, Adam D. Total				2,084.00	$51,009.04
Coates, J David	O&M	Float holiday	Float Holidy	8.00	$189.04
		Holiday	Holiday	72.00	$1,701.36
		Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	2.00	$47.26
		Overtime	OT 1 50 NS	23 25	$824 10
			OT 2.0 NS	4.00	$189.04
		Regular	Regular	1,662.00	$39,273.06
		Vacation	Vacation	336.00	$8,002.32
Coates, J. David Total				2,107.25	$50,236.68
Collins, Steven L	Capital	Holiday	Holiday	48.00	$1,031.52
		Other	Light Duty	104 00	$2.234 96
			Med w/ Pay	2.75	$59.10
		Out of Dept.	Training	7.00	$150.43
		Overtime	OT 1.50 NS	5.75	$185.37
		Regular	Regular	1,372.00	$29,545.72
		Vacation	Vacation	160.00	$3,438.40
		Workmen's Compensation	WC Paid	216.00	$4,641.84
	O&M	Float holiday	Float Holidy	8.00	$171.92
		Holiday	Holiday	24.00	$515.76
		Meal money	Meal Taxable	0.00	$31.50
		Other	Med w/ Pay	2.25	$48.35
		Overtime	OT 1 50 NS	11 50	$368 81

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Collins, Steven L	O&M	Regular	Regular	10.00	$214.90
		Vacation	Vacation	80.00	$1,719.20
		Workmen's Compensation	WC Paid	38.00	$816.62
	Other	Regular	Regular	6.00	$128.94
		Workmen's Compensation	WC Paid	2.00	$42.98
Collins, Steven L. Total				2,097.25	$45,346.32
Cordell, Terry L	O&M	Float holiday	Float Holidy	16.00	$401.60
		Holiday	Hol 1 5 NS	40 00	$1,499 28
			Holiday	32.00	$796.64
		Other	Med w/ Pay	5 00	$123 45
			Pay Adjust	0.00	$18.69
		Overtime	OT 1 25 SCH	8 00	$250 50
			OT 1 50 SCH	96 00	$3,592 32
			OT 2.0 NS	15.00	$752.30
		Regular	Regular	1,516.00	$37,832.04
		Sick	Sick	320.00	$8,024.32
		Vacation	Vacation	216.00	$5,418.40
Cordell, Terry L. Total				2,264.00	$58,709.54
Crane, Scott E	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1.50 NS	38.00	$1,246.53
		Regular	Regular	75.00	$1,611.75
	O&M	Float holiday	Float Holidy	13.50	$290.12
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$336.00
		Other	Med w/ Pay	0.50	$10.75
		Overtime	OT 1 0 NS	0 50	$11 07
			OT 1 50 NS	112 00	$3.631 19
			OT 2.0 NS	49.50	$2,132.63
		Regular	Regular	1,639.00	$35,284.20
		Sick	Sick	32.00	$687.68
		Vacation	Vacation	248.00	$5,329.52
	Other	Regular	Regular	0.00	$0.07
Crane, Scott E. Total				2,280.00	$52,171.29
Crutchfield, Patrick W	Capital	Float holiday	Float Holidy	20.00	$429.81
		Holiday	Holiday	40.00	$859.60
		Other	Med w/ Pay	6.50	$139.69
		Overtime	OT 1.50 NS	1.50	$48.35
		Regular	Regular	1,684.50	$36,246.01
		Sick	Sick	56.00	$1,213.68
		Vacation	Vacation	120.00	$2,583.92
	O&M	Float holiday	Float Holidy	1.00	$21.49
		Holiday	Holiday	32.00	$687.68
		Out of Dept.	Training	4.00	$85.96
		Regular	Regular	8.00	$171.92
		Sick	Sick	16.00	$343.84
		Vacation	Vacation	56.00	$1,203.44
	Other	Regular	Regular	36.00	$773.65
Crutchfield, Patrick W. Total				2,081.50	$44,809.04
Cummings, Pamela B	Capital	Holiday	Holiday	8.00	$294.79
		Other	Funeral	8.00	$302.50
		Regular	Regular	176.00	$6,593.35
	Incentive	Other	AIP Payout	0.00	$5,274.96
	O&M	Holiday	Holiday	64.00	$2,389.24
		Other	Funeral	24 00	$907 50
			Meeting	1.00	$37.81
		Out of Dept.	Training	12.00	$453.75
		Regular	Regular	1,647.00	$61,719.64
		Sick	Sick	32.00	$1,202.31
		Vacation	Vacation	108.00	$4,056.83
Cummings, Pamela B. Total				2,080.00	$83,232.68
Dalton, Kimberly M	Incentive	Other	AIP Payout	0.00	$2,006.55
	O&M	Float holiday	Float Holidy	24.00	$654.29
		Holiday	Holiday	72.00	$1,970.79
		Out of Dept.	Training	9.00	$251.39
		Regular	Regular	1,759.00	$48,600.62
		Vacation	Vac Prior Yr	40 00	$1.076 90
			Vacation	176.00	$4,819.20
Dalton, Kimberly M. Total				2,080.00	$59,379.74
Davis, Bennie J	O&M	Float holiday	Float Holidy	6 00	$122 64

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Davis, Bennie J	O&M	Holiday	Holiday	72.00	$1,471.68
		Other	Med w/ Pay	4.50	$91.98
		Regular	Regular	1,005.50	$20,552.42
		Sick	Sick	424.00	$8,666.56
		Vacation	Vacation	472.00	$9,647.68
Davis, Bennie J. Total				1,984.00	$40,552.96
Derryberry, Jack S	Capital	Float holiday	Float Holidy	15.00	$324.75
		Holiday	Holiday	56.00	$1,212.40
		Meal money	Meal Taxable	0.00	$105.00
		Other	Med w/ Pay	5.25	$113.67
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1.50 NS	50.25	$1,657.72
		Regular	Regular	1,696.75	$36,797.06
		Sick	Sick	56.00	$1,212.40
		Vacation	Vacation	64.00	$1,385.60
	O&M	Float holiday	Float Holidy	1.50	$32.48
		Holiday	Holiday	16.00	$346.40
		Meal money	Meal Taxable	0.00	$136.50
		Overtime	OT 1 50 NS	86 00	$2,794 80
			OT 2.0 NS	20.75	$898.48
		Regular	Regular	15.00	$324.75
		Vacation	Vacation	120.00	$2,598.00
	Other	Regular	Regular	30.50	$660.33
Derryberry, Jack S. Total				2,237.00	$50,686.94
Durham, Kimberly F	O&M	Float holiday	Float Holidy	27.00	$584.15
		Holiday	Holiday	24.00	$519.24
		Other	Med w/ Pay	5.95	$128.72
		Out of Dept.	Training	24.25	$524.65
		Regular	Regular	1,072.80	$23,209.58
		Sick	Sick	14.00	$302.89
		Vacation	Vacation	32.00	$692.32
Durham, Kimberly F. Total				1,200.00	$25,961.55
Eady, R Glenn	O&M	Float holiday	Float Holidy	8.00	$201.36
		Holiday	Hol 2 0	8 00	$402 72
			Hol 2 5	56 00	$3.487 80
			Hol 3.0	16.00	$1,190.88
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	4.75	$119.57
		Out of Dept.	Training	2.00	$50.34
		Overtime	OT 1 50 NS	28 50	$1.071 73
			OT 2.0 NS	34.00	$1,710.84
		Regular	Regular	1,801.25	$45,084.35
		Vacation	Vacation	216.00	$5,467.12
Eady, R. Glenn Total				2,174.50	$58,807.71
Gamble, Robert A	Capital	Meal money	Meal Taxable	0.00	$157.50
		Overtime	OT 1 50 NS	48 75	$1,593 65
			OT 2.0 NS	9.00	$389.70
		Regular	Regular	211.00	$4,573.36
	O&M	Float holiday	Float Holidy	10.00	$216.53
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$441.00
		Other	Med w/ Pay	8.00	$173.20
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 0 NS	3 50	$75 78
			OT 1 50 NS	186 00	$6,043 80
			OT 2.0 NS	12.50	$541.25
		Regular	Regular	1,622.50	$35,164.36
		Sick	Sick	66.25	$1,434.31
		Vacation	Vacation	80.00	$1,732.00
	Other	Regular	Regular	6.25	$135.32
Gamble, Robert A. Total				2,339.75	$54,337.16
Grace, Renee R	Capital	Float holiday	Float Holidy	11.00	$238.15
		Holiday	Holiday	56.00	$1,212.40
		Other	Med w/ Pay	17.00	$368.06
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1.50 NS	1.25	$40.60
		Regular	Regular	1,637.50	$35,498.70
		Sick	Sick	64.00	$1,396.00
		Vacation	Vacation	192 00	$4.162 00

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Grace. Renee R	O&M	Float holiday	Float Holidy	3.00	$64.96
		Holiday	Holiday	16.00	$346.40
		Other	Med w/ Pay	9.50	$205.68
		Sick	Sick	16.00	$346.40
		Vacation	Vacation	48.00	$1,039.20
	Other	Regular	Regular	6.00	$129.90
Grace, Renee R. Total				2,081.25	$45,135.05
Green. Joseph A	Capital	Regular	Regular	120.00	$2,632.80
	O&M	Out of Dept.	Training	4.00	$87.76
		Regular	Regular	276.00	$6,500.08
Green, Joseph A Total				400.00	$9,220.64
Griffith, Michael J	Capital	Meal money	Meal Taxable	0.00	$42.00
		Overtime	OT 1.50 NS	19.25	$638.30
		Regular	Regular	218.00	$4,765.74
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Meal money	Meal Taxable	0.00	$42.00
		Other	Exc w/o Pay	8 00	$0 00
			Med w/ Pay	6 50	$142 61
			Susp no pay	8.00	$0.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	34.00	$1,122.62
		Regular	Regular	1,635.50	$35,837.29
		Sick	Sick	32.00	$702.08
		Vacation	Vacation	80.00	$1,737.20
Griffith, Michael J. Total				2,133.25	$47,046.52
Griffith. Vicki L	O&M	Float holiday	Float Holidy	28.00	$571.73
		Holiday	Holiday	72.00	$1,465.79
		Regular	Regular	1,732.00	$35,455.35
		Sick	Sick	56.00	$1,135.79
		Vacation	Vacation	192.00	$3,925.37
Griffith, Vicki L. Total				2,080.00	$42,554.03
Ha. Jason T	O&M	Float holiday	Float Holidy	16.50	$404.58
		Holiday	Holiday	72.00	$1,765.44
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	10.25	$251.33
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	27 50	$1,023 96
			OT 2.0 NS	9.25	$455.47
		Regular	Regular	1,820.00	$44,696.52
		Sick	Sick	55.00	$1,348.60
		Vacation	Vacation	88.00	$2,157.76
Ha, Jason T. Total				2,114.50	$52,516.98
Haddock. Gerald L	Capital	Meal money	Meal Taxable	0.00	$126.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	34 00	$1,105 61
			OT 2.0 NS	15.75	$676.94
		Regular	Regular	373.00	$8,015.77
	O&M	Float holiday	Float Holidy	14.00	$305.99
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$220.50
		Other	Light Duty	24 00	$515 76
			Med w/ Pay	4.25	$91.34
		Overtime	OT 1 0 NS	0 75	$16 60
			OT 1.50 NS	102.00	$3,300.73
		Regular	Regular	1,364.25	$29,368.95
		Sick	Sick	56.00	$1,203.44
		Vacation	Vacation	160.00	$3,443.52
	Other	Regular	Regular	8.50	$182.67
Haddock, Gerald L. Total				2,232.50	$50,207.06
Harris. Edward D	Capital	Meal money	Meal Taxable	0.00	$283.50
		Overtime	OT 1 50 NS	88 00	$2,857 81
			OT 2.0 NS	16.25	$703.63
		Regular	Regular	204.50	$4,431.99
	O&M	Float holiday	Float Holidy	24.00	$519.60
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$556.50
		Other	Med w/ Pay	13.00	$281.46
		Out of Dept	Training	4 00	$86 60

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Harris, Edward D	O&M	Overtime	OT 1 0 NS	2 25	$48 71
			OT 1 50 NS	215 50	$7.011 09
			OT 2.0 NS	24.00	$1,039.20
		Regular	Regular	1,530.00	$33,182.37
		Sick	Sick	32.00	$692.80
		Vacation	Vacation	184.00	$3,983.60
	Other	Regular	Regular	16.50	$357.23
Harris, Edward D. Total				2,426.00	$57,594.89
Harvey, Robbie G	Capital	Float holiday	Float Holidy	15.75	$318.96
		Holiday	Holiday	72.00	$1,458.00
		Other	Exc w/o Pay	8 00	$0 00
			Jury Duty	15 75	$318 95
			Med w/ Pay	12.25	$248.08
		Overtime	OT 1.50 NS	184.00	$5,598.73
		Regular	Regular	1,687.25	$34,240.69
		Sick	Sick	53.00	$1,073.25
		Vacation	Vacation	216.00	$4,374.00
Harvey, Robbie G. Total				2,264.00	$47,630.66
Haws, Erich S	Capital	Meal money	Meal Taxable	0.00	$136.50
		Overtime	OT 1 50 NS	36 00	$1,160 49
			OT 2.0 NS	15.25	$655.45
		Regular	Regular	231.00	$4,978.60
	O&M	Float holiday	Float Holidy	7.50	$161.18
		Holiday	Holiday	72.00	$1,565.28
		Meal money	Meal Taxable	0.00	$63.00
		Other	Late w/o Pay	0 50	$0 00
			Med w/ Pay	2.50	$55.33
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	47.25	$1,534.43
		Regular	Regular	1,714.50	$37,069.84
		Vacation	Vacation	48.00	$1,031.52
Haws, Erich S. Total				2,178.50	$48,497.58
Hays, Chris L	Capital	Meal money	Meal Taxable	0.00	$126.00
		Overtime	OT 1 50 NS	30 25	$975 12
			OT 2.0 NS	26.00	$1,117.48
		Regular	Regular	53.50	$1,149.72
	O&M	Float holiday	Float Holidy	14.50	$311.61
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$441.00
		Other	Med w/ Pay	2.50	$58.15
		Overtime	OT 1 50 NS	163 75	$5.278 51
			OT 2.0 NS	31.25	$1,343.13
		Regular	Regular	1,753.00	$38,934.45
		Sick	Sick	16.00	$343.84
		Vacation	Vacation	160.00	$3,536.96
	Other	Regular	Regular	8.50	$182.67
Hays, Chris L. Total				2,331.25	$55,345.92
Hays, Karen Denise	O&M	Float holiday	Float Holidy	24.50	$528.48
		Holiday	Holiday	72.00	$1,553.04
		Other	Light Duty	112 00	$2,415 84
			Med w/ Pay	18.00	$388.26
		Out of Dept.	Training	4.00	$86.28
		Overtime	OT 1.50 NS	12.50	$404.49
		Regular	Regular	1,633.50	$35,286.61
		Sick	Sick	80.00	$1,736.00
		Vacation	Vacation	136.00	$2,933.52
Hays, Karen Denise Total				2,092.50	$45,332.52
Hester, Herbert F	Capital	Regular	Regular	240.00	$5,270.88
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	8.50	$279.75
		Regular	Regular	1,678.00	$36,873.40
		Sick	Sick	30.00	$658.20
		Vacation	Vacation	40.00	$877.60
Hester, Herbert F. Total				2,088.50	$45,978.31
Hicks Jr , Worn	O&M	Float holiday	Float Holidy	16.00	$347.68
		Holiday	Holiday	72.00	$1,564.56
		Other	Jury Duty	32 00	$695 36

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Hicks Jr , Worn	O&M	Other	Med w/ Pay	4.50	$97.78
		Out of Dept.	Training	4.00	$86.92
		Overtime	OT 1 50 NS	12 50	$407 44
			OT 2.0 NS	4.00	$173.84
		Regular	Regular	1,695.50	$36,900.42
		Sick	Sick	8.00	$173.84
		Vacation	Vacation	248.00	$5,394.24
Hicks Jr., Worn Total				2,096.50	$45,842.08
Highsmith, Kevin B	Capital	Regular	Regular	441.00	$12,811.81
	Incentive	Other	AIP Payout	0.00	$4,065.89
	O&M	Float holiday	Float Holidy	32.00	$862.68
		Holiday	Holiday	72.00	$1,991.32
		Out of Dept.	Training	20.00	$504.80
		Regular	Regular	1,196.00	$31,375.11
		Sick	Sick	68.00	$1,950.07
		Vacation	Vac Prior Yr	40 00	$1.156 14
			Vacation	208.00	$5,698.58
	Other	Regular	Regular	3.00	$86.03
Highsmith, Kevin B. Total				2,080.00	$60,502.43
Hindman, Roy C.	Capital	Float holiday	Float Holidy	3.00	$64.47
		Holiday	Holiday	24.00	$515.76
		Meal money	Meal Taxable	0.00	$10.50
		Other	Jury Duty	40 00	$859 60
			Med w/ Pay	3.00	$64.47
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	4.75	$153.12
		Regular	Regular	1,746.00	$37,579.50
		Vacation	Vacation	16.00	$343.84
	O&M	Float holiday	Float Holidy	17.50	$376.08
		Holiday	Holiday	48.00	$1,031.52
		Other	Med w/ Pay	1.00	$21.49
		Regular	Regular	26.00	$558.74
		Vacation	Vacation	56.00	$1,203.44
	Other	Regular	Regular	95.50	$2,055.85
Hindman, Roy C. Total				2,084.75	$44,924.34
Holmes, Susan T	Incentive	Other	AIP Payout	0.00	$5,398.47
	O&M	Float holiday	Float Holidy	42.50	$1,633.21
		Holiday	Holiday	72.00	$2,756.89
		Other	Funeral	8 00	$304 62
			Lump Sum	0 00	$1,800 00
			Med w/ Pay	4.50	$172.80
		Out of Dept.	Training	57.75	$2,221.90
		Regular	Regular	1,647.25	$63,244.76
		Vacation	Vac Prior Yr	40 00	$1.522 90
			Vacation	208.00	$7,996.98
Holmes, Susan T. Total				2,080.00	$87,052.53
Hughes Jr , James T	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1 50 NS	11 00	$365 52
			OT 2.0 NS	11.50	$497.95
		Regular	Regular	57.00	$1,234.05
	O&M	Float holiday	Float Holidy	23.00	$497.96
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$147.00
		Other	Exc w/o Pay	2 00	$0 00
			Funeral	8 00	$173 20
			Med w/ Pay	1 00	$21 65
			Med WC	27.00	$584.59
		Out of Dept	Training	4 00	$86 60
			Union Bus	16 00	$346 40
			UnionBus-NP	24.00	$0.00
		Overtime	OT 1 0 NS	0 25	$5 58
			OT 1 50 NS	60 50	$1,981 81
			OT 2.0 NS	11.25	$487.13
		Regular	Regular	1,526.00	$33,100.34
		Sick	Sick	80.00	$1,732.00
		Vacation	Vacation	240.00	$5,196.00
Hughes Jr., James T. Total				2,174.50	$48,059.08
Hughes, Jane B	Capital	Regular	Regular	838.00	$16,960.39
	O&M	Float holiday	Float Holidy	8 75	$176 85

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Hughes, Jane B	O&M	Holiday	Holiday	72.00	$1,455.12
		Other	Exc w/o Pay	0 50	$0 00
			Funeral	24 00	$485 04
			Jury Duty	22 25	$449 67
			Med w/ Pay	6.25	$126.33
		Overtime	OT 1.50 NS	3.00	$92.79
		Regular	Regular	876.25	$17,738.18
		Vacation	Vacation	232.00	$4,693.60
Hughes, Jane B. Total				2,083.00	$42,177.97
Hughes, Kendall W	O&M	Float holiday	Float Holidy	10.00	$245.20
		Holiday	Holiday	72.00	$1,765.44
		Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	5.00	$122.60
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	12 75	$468 96
			OT 2.0 NS	4.00	$196.16
		Regular	Regular	1,689.00	$41,426.12
		Sick	Sick	56.00	$1,373.12
		Vacation	Vacation	232.00	$5,747.84
Hughes, Kendall W. Total				2,096.75	$51,748.26
Hutsell, Charlotte A	O&M	Float holiday	Float Holidy	8.00	$172.96
		Holiday	Hol 1 5 NS	32 00	$1,199 28
			Holiday	40.00	$864.80
		Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1 50 NS	77 00	$2,888 90
			OT 1 50 SCH	48 00	$1,814 28
			OT 2.0 NS	33.00	$1,662.56
		Regular	Regular	1,856.00	$42,961.12
		Sick	Sick	16.00	$345.92
		Vacation	Vacation	168.00	$3,660.00
Hutsell, Charlotte A. Total				2,278.00	$55,590.82
Jenkins, Lamar O	Capital	Regular	Regular	303.50	$6,668.70
	O&M	Float holiday	Float Holidy	14.00	$307.82
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	2.00	$43.88
		Out of Dept.	Training	4.00	$87.76
		Regular	Regular	1,596.50	$35,080.01
		Sick	Sick	24 00	$526 56
			Sick w/o Pay	24.00	$0.00
		Vacation	Vacation	40.00	$877.60
Jenkins, Lamar O. Total				2,080.00	$45,172.01
Jenkins, Sammy R	Capital	Regular	Regular	43.00	$924.07
	O&M	Float holiday	Float Holidy	17.50	$376.10
		Holiday	Holiday	72.00	$1,547.28
		Other	Med w/ Pay	12.50	$268.64
		Overtime	OT 2.0 NS	7.75	$333.10
		Regular	Regular	1,311.00	$28,173.43
		Sick	Sick	248.00	$5,329.52
		Vacation	Vacation	376.00	$8,141.68
Jenkins, Sammy R. Total				2,087.75	$45,093.82
Johnson, Courtney D	Capital	Regular	Regular	420.00	$9,220.08
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Hol w/o Pay	40 00	$0 00
			Holiday	32.00	$702.08
		Out of Dept.	Training	21.50	$471.71
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,502.50	$33,022.93
		Sick	Sick w/o Pay	8.00	$0.00
		Vacation	Vacation	40.00	$877.60
Johnson, Courtney D. Total				2,080.50	$44,661.90
Johnson, Edward L	Capital	Regular	Reg 35 Prm	8 00	$175 52
			Regular	1,262.50	$27,741.52
	O&M	Float holiday	Float Holidy	14.00	$312.44
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	9.00	$197.46
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	16.00	$526.56
		Regular	Regular	507.50	$11,139.83
		Sick	Sick	43 00	$953 98

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Johnson, Edward L.	O&M	Vacation	Vacation	160.00	$3,510.40
Johnson, Edward L. Total				2,096.00	$46,225.15
Jones, Jeffrey A	Capital	Regular	Regular	633.00	$13,927.62
	O&M	Float holiday	Float Holidy	8.00	$176.84
		Holiday	Holiday	72.00	$1,579.68
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	12.00	$395.18
		Regular	Regular	1,272.00	$27,930.12
		Sick	Sick	11.00	$241.34
		Vacation	Vacation	80.00	$1,755.20
Jones, Jeffrey A. Total				2,092.00	$46,093.74
Justice, Matthew W	Capital	Overtime	OT 1.50 NS	8.00	$263.28
		Regular	Regular	24.00	$526.56
	O&M	Float holiday	Float Holidy	15.50	$340.07
		Holiday	Holiday	72.00	$1,579.68
		Other	Jury Duty	3.50	$76.79
			Med w/ Pay	7.00	$153.59
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	14.75	$485.45
		Regular	Regular	1,810.00	$39,774.77
		Sick	Sick	56.00	$1,228.64
		Vacation	Vacation	88.00	$1,930.72
Justice, Matthew W. Total				2,102.75	$46,447.31
Kelley, Myra V	O&M	Float holiday	Float Holidy	16.50	$334.11
		Holiday	Holiday	72.00	$1,455.12
		Other	Med w/ Pay	4.25	$85.90
		Out of Dept.	Training	12.00	$247.40
		Overtime	OT 1.50 NS	170.25	$5,167.44
		Regular	Regular	1,775.25	$35,926.03
		Sick	Sick	40.00	$808.40
		Vacation	Vacation	160.00	$3,238.48
Kelley, Myra V. Total				2,250.25	$47,262.88
King, Elijah J	Capital	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	11.75	$378.77
		Regular	Regular	104.00	$2,234.96
	O&M	Float holiday	Float Holidy	8.00	$171.92
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$115.50
		Other	Med w/ Pay	4.75	$102.08
			Military	320.00	$6,938.24
		Overtime	OT 1.50 NS	52.00	$1,676.23
			OT 2.0 NS	9.00	$386.82
		Regular	Regular	1,387.25	$29,812.00
		Sick	Sick	48.00	$1,031.52
		Vacation	Vacation	136.00	$2,922.64
King, Elijah J. Total				2,152.75	$47,338.96
Knight, Stacy L	Capital	Regular	Regular	360.50	$7,929.51
	O&M	Float holiday	Float Holidy	16.00	$352.03
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	6.00	$131.98
		Out of Dept.	Training	8.00	$175.52
		Overtime	OT 1.50 NS	8.50	$279.74
		Regular	Regular	1,529.50	$33,583.31
		Sick	Sick	24.00	$526.56
		Vacation	Vacation	64.00	$1,420.00
Knight, Stacy L. Total				2,088.50	$45,978.33
Layne, Chase N	Capital	Regular	Regular	176.00	$3,861.44
	O&M	Float holiday	Float Holidy	16.00	$356.32
		Holiday	Hol w/o Pay	16.00	$0.00
			Holiday	8.00	$175.52
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	1.25	$41.15
		Regular	Regular	1,020.00	$22,436.88
Layne, Chase N. Total				1,241.25	$26,959.07
Martin, Tolly E	Capital	Meal money	Meal Taxable	0.00	$168.00
		Overtime	OT 1.50 NS	61.00	$1,975.96
		Regular	Regular	124.75	$2,685.36
	O&M	Float holiday	Float Holidy	10.00	$214.90
		Holiday	Holiday	72.00	$1,547.28

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Martin, Tolly E	O&M	Meal money	Meal Taxable	0.00	$493.50
		Other	Med w/ Pay	17.00	$365.33
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	191 75	$6,188 09
			OT 2.0 NS	11.25	$483.53
		Regular	Regular	1,415.75	$30,481.43
		Sick	Sick	180.00	$3,868.20
		Vacation	Vacation	232.00	$4,985.68
	Other	Regular	Regular	24.50	$526.51
Martin, Tolly E. Total				2,344.00	$54,069.73
Matthews, Larry H	Capital	Meal money	Meal Taxable	0.00	$262.50
		Overtime	OT 1.50 NS	105.00	$3,420.23
		Regular	Regular	385.25	$8,286.08
	O&M	Float holiday	Float Holidy	19.00	$408.31
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$567.00
		Other	Exc w/o Pay	16 00	$0 00
			Med w/ Pay	8.75	$188.04
		Out of Dept	Training	4 00	$85 96
			Union Bus	1.00	$21.49
		Overtime	OT 1 0 NS	1 25	$27 67
			OT 1 50 NS	206 25	$6,672 25
			OT 2.0 NS	32.00	$1,375.36
		Regular	Regular	1,327.75	$28,582.64
		Vacation	Vacation	232.00	$4,990.80
	Other	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	10.75	$354.45
		Regular	Regular	14.25	$305.23
Matthews, Larry H. Total				2,435.25	$57,117.29
McBay, David E	Incentive	Other	AIP Payout	0.00	$1,622.27
	O&M	Holiday	Holiday	72.00	$1,681.53
		Out of Dept.	Training	36.00	$861.93
		Regular	Regular	1,868.00	$44,038.92
		Vacation	Vacation	104.00	$2,456.18
	Other	Regular	Regular	0.00	$0.00
McBay, David E. Total				2,080.00	$50,660.83
McGhee, Brian S	Capital	Meal money	Meal Taxable	0.00	$31.50
		Overtime	OT 1 50 NS	7 00	$229 32
			OT 2.0 NS	12.00	$508.80
		Regular	Regular	64.00	$1,361.92
	O&M	Float holiday	Float Holidy	24.00	$508.80
		Holiday	Holiday	72.00	$1,526.40
		Meal money	Meal Taxable	0.00	$31.50
		Other	Med w/ Pay	3.50	$74.20
		Out of Dept.	Training	4.00	$84.80
		Overtime	OT 1.50 NS	29.00	$924.84
		Regular	Regular	1,844.50	$39,159.72
		Sick	Sick	32 00	$678 40
			Sick w/o Pay	3.50	$0.00
		Vacation	Vacation	24.00	$508.80
	Other	Regular	Regular	8.50	$180.20
McGhee, Brian S. Total				2,128.00	$45,809.20
McNabb, David A	Capital	Float holiday	Float Holidy	14.50	$311.61
		Holiday	Holiday	32.00	$687.68
		Meal money	Meal Taxable	0.00	$42.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	31.50	$1,015.41
		Regular	Regular	1,853.00	$39,877.30
		Sick	Sick	44.00	$945.56
		Vacation	Vacation	56.00	$1,203.44
	O&M	Holiday	Holiday	40.00	$859.60
		Meal money	Meal Taxable	0.00	$199.50
		Other	Med w/ Pay	6.50	$139.69
		Overtime	OT 1 50 NS	93 75	$3,022 02
			OT 2.0 NS	28.25	$1,214.19
		Regular	Regular	16.00	$348.96
		Vacation	Vacation	8.00	$171.92
	Other	Regular	Regular	6.00	$128.94
McNabb, David A Total				2,233 50	$50,253 78

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Melton, Brenda H	O&M	Float holiday	Float Holidy	16.00	$345.12
		Holiday	Holiday	72.00	$1,553.04
		Other	Jury Duty	8.00	$172.56
			Med w/ Pay	4.00	$86.29
			Susp no pay	32.00	$0.00
		Out of Dept.	Training	4.00	$86.28
		Overtime	OT 1.50 NS	23.75	$769.51
		Regular	Regular	1,680.00	$36,300.01
		Vacation	Vacation	264.00	$5,694.48
Melton, Brenda H. Total				2,103.75	$45,007.29
Morgan, Donald R	Capital	Float holiday	Float Holidy	16.00	$339.20
		Holiday	Holiday	8.00	$169.60
		Meal money	Meal Taxable	0.00	$53.00
		Other	Med w/ Pay	4.50	$95.40
		Overtime	OT 1.50 NS	25.25	$806.79
		Regular	Regular	503.50	$10,674.20
	O&M	Float holiday	Float Holidy	13.00	$275.60
		Holiday	Holiday	64.00	$1,356.80
		Meal money	Meal Taxable	0.00	$52.50
		Other	Exc w/o Pay	2.00	$0.00
			Med w/ Pay	5.50	$116.60
		Out of Dept.	Training	4.00	$84.80
		Overtime	OT 1.50 NS	19.75	$629.01
			OT 2.0 NS	5.25	$222.60
		Regular	Regular	1,387.50	$29,475.16
		Sick	Sick	32.00	$678.40
		Vacation	Vacation	40.00	$848.00
Morgan, Donald R. Total				2,130.25	$45,877.66
Morrison, Leah T	Incentive	Other	AIP Payout	0.00	$4,121.54
	O&M	Float holiday	Float Holidy	32.00	$981.52
		Holiday	Holiday	72.00	$2,129.62
		Out of Dept.	Training	38.00	$1,161.61
		Regular	Regular	1,778.00	$53,326.53
		Sick	Family Sick	8.00	$245.38
			Sick	8.00	$245.38
		Vacation	Vac Prior Yr	32.00	$981.52
			Vacation	112.00	$3,309.24
Morrison, Leah T. Total				2,080.00	$66,502.34
Moses, Michael S	Capital	Meal money	Meal Taxable	0.00	$252.00
		Overtime	OT 1.50 NS	98.75	$3,211.57
			OT 2.0 NS	16.25	$698.43
		Regular	Regular	389.00	$8,374.99
	O&M	Float holiday	Float Holidy	24.00	$515.79
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$682.50
		Other	Med w/ Pay	8.75	$188.05
		Overtime	OT 1.0 NS	3.75	$80.91
			OT 1.50 NS	237.25	$7,677.07
			OT 1.50 SCH	4.00	$128.94
			OT 2.0 NS	55.75	$2,396.14
		Regular	Regular	1,249.50	$26,892.76
		Vacation	Vacation	320.00	$6,881.92
	Other	Regular	Regular	16.75	$359.96
Moses, Michael S. Total				2,495.75	$59,888.31
Mount, Jason D	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	64.00	$1,404.16
		Other	Exc w/o Pay	0.50	$0.00
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,135.50	$24,912.87
		Sick	Sick	40.00	$877.60
			Sick w/o Pay	24.00	$0.00
		Vacation	Vacation	40.00	$877.60
Mount, Jason D. Total				1,320.50	$28,439.73
Nartey, Kate S	Capital	Float holiday	Float Holidy	32.00	$782.27
		Holiday	Holiday	72.00	$1,756.98
		Other	Exc w/o Pay	-16.00	$0.00
		Out of Dept.	Training	40.00	$994.25
		Regular	Regular	1,780.00	$43,746.34
		Sick	Sick	68.00	$1,690.18

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Nartey, Kate S	Capital	Vacation	Vacation	32.00	$795.35
	Incentive	Other	AIP Payout	0.00	$479.26
	O&M	Regular	Regular	72.00	$1,730.70
Nartey, Kate S. Total				2,080.00	$51,975.33
Norwood, R Gary	Capital	Float holiday	Float Holidy	8.00	$254.04
		Holiday	Holiday	48.00	$1,551.36
		Out of Dept.	Training	32.00	$1,052.32
		Regular	Regular	1,676.00	$54,457.62
		Sick	Sick	16.00	$508.08
		Vacation	Vacation	160.00	$5,198.32
	Incentive	Other	AIP Payout	0.00	$4,531.03
	O&M	Holiday	Holiday	24.00	$771.16
		Regular	Regular	0.00	-$0.75
		Sick	Sick	8.00	$254.04
		Vacation	Vacation	88.00	$2,884.84
	Other	Regular	Regular	20.00	$655.48
Norwood, R. Gary Total				2,080.00	$72,117.54
Odmann, Gary S	O&M	Holiday	Hol 1.5 NS	16.00	$601.20
		Other	Pay Adjust	0.00	$15.36
		Regular	Regular	96.00	$2,399.04
		Sick	Sick	24.00	$592.56
		Vacation	Vac PO Death	0.00	$6,715.68
	Other	Other	DeathBenefit	0.00	$6,419.40
Odmann, Gary S. Total				136.00	$16,743.24
O'Donnell, William T	Capital	Regular	Regular	344.00	$7,497.84
	O&M	Float holiday	Float Holidy	10.00	$217.50
		Holiday	Holiday	72.00	$1,566.00
		Other	Exc w/o Pay	1 00	$0 00
			Med w/ Pay	6.75	$146.82
		Out of Dept.	Training	4.00	$87.00
		Overtime	OT 1.50 NS	8.00	$261.00
		Regular	Regular	1,583.00	$34,477.78
		Sick	Sick	27.25	$592.69
		Vacation	Vacation	32.00	$696.00
O'Donnell, William T. Total				2,088.00	$45,542.63
Partridge, Adrien L	O&M	Float holiday	Float Holidy	8.00	$165.38
		Holiday	Holiday	72.00	$1,488.47
		Other	Med w/ Pay	2.00	$41.35
		Out of Dept.	Training	32.50	$671.86
		Regular	Regular	1,933.50	$39,971.52
		Vacation	Vacation	32.00	$661.52
Partridge, Adrien L. Total				2,080.00	$43,000.10
Pitman, Benjamin J	Capital	Overtime	OT 1.25 SCH	8.00	$246.90
	O&M	Float holiday	Float Holidy	16.00	$398.32
		Holiday	Hol 1 5 NS	56 00	$2,096 76
			Holiday	16.00	$397.92
		Meal money	Meal Taxable	0.00	$31.50
		Other	Pay Adjust	0.00	$27.28
		Overtime	OT 1 50 NS	58 50	$2,189 29
			OT 1 50 SCH	104 00	$3,901 20
			OT 2.0 NS	54.00	$2,694.68
		Regular	Regular	1,730.00	$43,217.62
		Sick	Sick	64.00	$1,597.44
		Vacation	Vacation	256.00	$6,381.68
Pitman, Benjamin J. Total				2,362.50	$63,180.59
Robinson, C Greg	O&M	Float holiday	Float Holidy	24.00	$604.08
		Holiday	Hol 2.5	72.50	$4,547.66
		Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	4.50	$113.27
		Overtime	OT 1 50 NS	12 00	$452 02
			OT 2.0 NS	8.00	$402.72
		Regular	Regular	1,787.50	$45,056.65
		Vacation	Vacation	224.00	$5,649.92
Robinson, C. Greg Total				2,132.50	$56,836.82
Russell, Linda H	Capital	Regular	Regular	838.50	$16,975.38
	O&M	Float holiday	Float Holidy	16.50	$333.50
		Holiday	Holiday	72.00	$1,455.12
		Other	Exc w/o Pay	8 00	$0 00
			Med w/ Pay	7 25	$146 54

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Russell. Linda H	O&M	Out of Dept.	Training	4.00	$80.84
		Regular	Regular	877.75	$17,744.24
		Sick	Sick	24.00	$485.04
		Vacation	Vacation	232.00	$4,713.12
	Other	Holiday	Holiday	0.00	$0.00
		Vacation	Vacation	0.00	$0.00
Russell, Linda H. Total				2,080.00	$41,933.78
Satterfield, L Donette	O&M	Float holiday	Float Holidy	16.00	$324.00
		Holiday	Holiday	72.00	$1,455.12
		Other	Med w/ Pay	2.50	$50.53
		Out of Dept.	Training	7.00	$141.47
		Overtime	OT 1.50 NS	102.00	$3,101.96
		Regular	Regular	1,798.50	$36,405.66
		Sick	Sick	8.00	$161.68
		Vacation	Vacation	176.00	$3,556.96
Satterfield, L. Donette Total				2,182.00	$45,197.38
Sceaif. Virginia B	Incentive	Other	AIP Payout	0.00	$2,016.53
	O&M	Float holiday	Float Holidy	24.00	$646.41
		Holiday	Holiday	72.00	$1,948.50
		Other	Jury Duty	16.00	$424.60
		Out of Dept.	Training	6.00	$166.29
		Regular	Regular	1,730.00	$47,242.56
		Vacation	Vac Prior Yr	32 00	$849 20
			Vacation	200.00	$5,524.43
Scealf, Virginia B. Total				2,080.00	$58,818.52
Scruggs. Arthur L	O&M	Float holiday	Float Holidy	19.00	$410.76
		Holiday	Holiday	72.00	$1,556.64
		Other	Med w/ Pay	1.00	$21.62
		Overtime	OT 1 50 NS	5 25	$170 26
			OT 2.0 NS	4.00	$172.96
		Regular	Regular	1,796.00	$38,886.72
		Sick	Sick	8.00	$172.96
		Vacation	Vacation	184.00	$3,983.28
Scruggs, Arthur L. Total				2,089.25	$45,375.22
Seebeck. Jurgen Jr D	Capital	Meal money	Meal Taxable	0.00	$189.00
		Overtime	OT 1 50 NS	64 25	$2,071 10
			OT 2.0 NS	9.25	$397.57
		Regular	Regular	366.00	$7,869.83
		Vacation	Vacation	8.00	$171.92
	O&M	Float holiday	Float Holidy	6.50	$139.69
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$367.50
		Other	Funeral	8.00	$171.92
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	124 25	$4.005 24
			OT 2.0 NS	35.25	$1,515.05
		Regular	Regular	1,431.00	$30,783.57
		Sick	Sick	88.00	$1,891.12
		Vacation	Vacation	80.00	$1,744.80
	Other	Regular	Regular	16.50	$354.59
Seebeck, Jurgen Jr D. Total				2,313.00	$53,306.14
Skiles. Rick J	Capital	Regular	Regular	296.00	$6,453.84
	O&M	Float holiday	Float Holidy	17.50	$380.66
		Holiday	Holiday	72.00	$1,566.00
		Other	Exc w/o Pay	12 00	$0 00
			Med w/ Pay	1 00	$21 76
			Med WC	1.00	$21.75
		Out of Dept.	Training	4.00	$87.00
		Overtime	OT 1.50 NS	12.50	$408.06
		Regular	Regular	1,540.50	$33,553.44
		Sick	Sick	16.00	$348.00
		Vacation	Vacation	120.00	$2,610.00
Skiles, Rick J. Total				2,092.50	$45,450.51
Springs. James P	O&M	Float holiday	Float Holidy	13.00	$282.49
		Holiday	Holiday	72.00	$1,564.56
		Other	Med w/ Pay	3.50	$76.06
		Overtime	OT 1.50 NS	24.25	$790.43
		Regular	Regular	1,429.00	$31,093.78
		Sick	Sick	330 50	$7.181 77

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Springs, James P.	O&M	Vacation	Vacation	232.00	$5,062.16
Springs, James P. Total				2,104.25	$46,051.25
Stafford. Jeffrey R	O&M	Float holiday	Float Holidy	4.00	$87.76
		Holiday	Holiday	72.00	$1,579.68
		Other	Funeral	16 00	$351 04
			Med w/ Pay	10.00	$221.06
		Out of Dept.	Training	4.00	$87.76
		Regular	Regular	1,886.00	$41,414.16
		Sick	Sick	8.00	$175.52
		Vacation	Vacation	80.00	$1,781.60
Stafford, Jeffrey R. Total				2,080.00	$45,698.58
Stanley. Ralph J	Capital	Meal money	Meal Taxable	0.00	$10.50
		Overtime	OT 1.50 NS	11.25	$362.65
		Regular	Regular	365.75	$7,872.13
	O&M	Float holiday	Float Holidy	16.00	$343.84
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$42.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	20.00	$644.73
		Regular	Regular	1,475.25	$31,752.40
		Vacation	Vacation	136.00	$2,922.64
	Other	Regular	Regular	11.00	$236.39
Stanley, Ralph J. Total				2,111.25	$45,820.52
Steed. Cynthia A	Capital	Regular	Regular	5.00	$109.70
	O&M	Float holiday	Float Holidy	1.00	$21.94
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	0 50	$0 00
			Med w/ Pay	2.00	$43.88
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,779.50	$39,095.03
		Sick	Sick	32.00	$702.08
		Vacation	Vacation	184.00	$4,047.52
Steed, Cynthia A. Total				2,080.50	$45,704.05
Stephens. Ricky E	O&M	Float holiday	Float Holidy	3.00	$64.47
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$10.50
		Other	Funeral	32 00	$687 68
			Med w/ Pay	16.00	$343.85
		Overtime	OT 1.50 NS	5.00	$161.18
		Regular	Regular	1,701.00	$36,606.42
		Sick	Sick	40.00	$859.60
		Vacation	Vacation	216.00	$4,652.08
Stephens, Ricky E. Total				2,085.00	$44,933.06
Talley. Dustin L	Capital	Regular	Regular	168.00	$3,685.92
	O&M	Float holiday	Float Holidy	9.00	$197.46
		Holiday	Hol w/o Pay	16 00	$0 00
			Holiday	16.00	$351.04
		Other	Exc w/o Pay	8.00	$0.00
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,099.00	$24,175.42
Talley, Dustin L. Total				1,320.50	$28,514.06
Taylor. Morris	Capital	Float holiday	Float Holidy	4.00	$85.96
		Meal money	Meal Taxable	0.00	$105.00
		Overtime	OT 1 50 NS	32 75	$1,065 32
			OT 2.0 NS	7.00	$300.86
		Regular	Regular	142.00	$3,051.59
		Vacation	Vacation	8.00	$171.92
	O&M	Float holiday	Float Holidy	11.00	$236.39
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$451.50
		Other	Med w/ Pay	16.00	$343.86
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	178 00	$5.747 21
			OT 2.0 NS	32.25	$1,386.11
		Regular	Regular	1,534.50	$33,032.76
		Sick	Sick	128.00	$2,755.84
		Vacation	Vacation	144 00	$3,094 56

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Taylor, Morris	Other	Regular	Regular	16.50	$354.59
Taylor, Morris Total				2,330.00	$53,816.71
Taylor. Randal D	Capital	Holiday	Holiday	72.00	$2,818.70
		Regular	Regular	1,780.00	$70,166.50
		Vacation	Vacation	228.00	$8,995.48
	Incentive	Other	AIP Payout	0.00	$5,470.04
Taylor, Randal D. Total				2,080.00	$87,452.72
Thornton. Rebecca L	Incentive	Other	AIP Payout	0.00	$3,671.48
	O&M	Float holiday	Float Holidy	2.00	$68.75
		Holiday	Holiday	72.00	$2,529.64
		Other	Meeting	32.00	$1,154.52
		Out of Dept.	Training	52.00	$1,835.31
		Regular	Regular	1,742.00	$61,895.26
		Sick	Sick	64.00	$2,254.58
		Vacation	Vac Prior Yr	8.00	$275.00
			Vacation	108.00	$3,808.12
Thornton, Rebecca L. Total				2,080.00	$77,492.66
Tucker. Shirley A	Capital	Float holiday	Float Holidy	18.25	$369.91
		Holiday	Holiday	72.00	$1,455.12
		Other	Med w/ Pay	9.25	$186.97
		Overtime	OT 1.50 NS	186.75	$5,661.39
		Regular	Regular	1,732.50	$35,046.95
		Sick	Sick	56.00	$1,131.76
		Vacation	Vacation	192.00	$3,904.72
Tucker, Shirley A. Total				2,266.75	$47,756.82
Turley. D Mark	Capital	Regular	Regular	128.00	$3,566.21
	Incentive	Other	AIP Payout	0.00	$1,962.39
	O&M	Float holiday	Float Holidy	11.00	$302.96
		Holiday	Holiday	72.00	$1,992.54
		Out of Dept.	Training	14.00	$393.41
		Regular	Regular	1,591.00	$44,265.42
		Sick	Sick	8.00	$224.81
		Vacation	Vacation	256.00	$7,150.87
Turley, D. Mark Total				2,080.00	$59,858.61
Upshaw. Barbara J	O&M	Holiday	Holiday	72.00	$1,458.00
		Other	Med w/ Pay	1.00	$20.25
		Regular	Regular	1,159.00	$23,528.31
		Sick	Sick	672.00	$13,608.00
		Vacation	Vacation	176.00	$3,564.00
Upshaw, Barbara J. Total				2,080.00	$42,178.56
Vaughn, Dianna L	O&M	Float holiday	Float Holidy	14.00	$282.95
		Holiday	Holiday	72.00	$1,455.12
		Meal money	Meal Taxable	0.00	$84.00
		Other	Med w/ Pay	5.00	$101.06
		Overtime	OT 1 50 NS	30 50	$924 62
			OT 1.50 SCH	1.00	$30.32
		Regular	Regular	1,685.00	$34,107.55
		Sick	Sick	48.00	$974.96
		Vacation	Vacation	256.00	$5,173.76
Vaughn, Dianna L. Total				2,111.50	$43,134.34
Walden. Herman F	Capital	Meal money	Meal Taxable	0.00	$262.50
		Overtime	OT 1 50 NS	99 75	$3,251 14
			OT 2.0 NS	8.50	$368.05
		Regular	Regular	534.25	$11,574.33
	O&M	Float holiday	Float Holidy	16.00	$346.40
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$577.50
		Other	AIP PO - BD	0 00	$0 00
			Med w/ Pay	9.25	$200.29
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 50 NS	206 00	$6.706 70
			OT 2.0 NS	51.25	$2,219.13
		Regular	Regular	1,126.25	$24,411.94
		Sick	Sick	56.00	$1,212.40
		Vacation	Vacation	248.00	$5,395.20
	Other	Regular	Regular	14.25	$308.51
Walden, Herman F. Total				2,445.50	$58,479.49
Walker. Melvin B	O&M	Float holiday	Float Holidy	16.75	$410.71
		Holiday	Holiday	72 00	$1.765 44

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Walker. Melvin B	O&M	Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	1.00	$24.52
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	13 50	$496 55
			OT 2.0 NS	4.00	$196.16
		Regular	Regular	1,766.25	$43,332.13
		Sick	Sick	32.00	$784.64
		Vacation	Vacation	176.00	$4,362.88
Walker, Melvin B. Total				2,097.50	$51,775.85
Watson. John S	Capital	Regular	Regular	736.00	$41,396.00
		Sick	Sick	8.00	$456.34
		Vacation	Vacation	48.00	$2,620.39
	Incentive	Other	AIP Payout	0.00	$15,241.25
	O&M	Float holiday	Float Holidy	24.00	$1,329.60
		Holiday	Holiday	72.00	$4,009.02
		Other	Meeting	40.00	$2,281.70
		Out of Dept.	Training	4.00	$228.17
		Regular	Regular	964.00	$54,302.62
		Vacation	Vac Prior Yr	24 00	$1.310 20
			Vacation	160.00	$8,950.37
Watson, John S. Total				2,080.00	$132,125.86
Watts, Daniel L	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1 50 NS	18 50	$600 79
			OT 2.0 NS	8.00	$346.40
		Regular	Regular	62.50	$1,363.53
	O&M	Float holiday	Float Holidy	16.00	$346.41
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$357.00
		Other	Med w/ Pay	8.50	$184.03
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 0 NS	2 50	$54 13
			OT 1 50 NS	130 75	$4.246 36
			OT 2.0 NS	41.50	$1,802.16
		Regular	Regular	1,797.00	$38,946.67
		Sick	Sick	32.00	$692.80
		Vacation	Vacation	80.00	$1,742.40
	Other	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	8.00	$267.60
		Regular	Regular	8.25	$178.78
Watts, Daniel L. Total				2,289.50	$52,847.96
Weathers. Edward E	O&M	Float holiday	Float Holidy	19.00	$448.98
		Holiday	Holiday	72.00	$1,701.36
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	7.50	$177.24
		Overtime	OT 1 50 NS	19 75	$700 04
			OT 2.0 NS	8.00	$378.08
		Regular	Regular	1,707.75	$40,422.31
		Sick	Sick	33.75	$797.51
		Vacation	Vacation	240.00	$5,671.20
Weathers, Edward E. Total				2,107.75	$50,317.72
Welch. Billy J	Capital	Meal money	Meal Taxable	0.00	$10.50
		Overtime	OT 1.50 NS	10.50	$340.99
		Regular	Regular	266.00	$5,771.25
	O&M	Float holiday	Float Holidy	24.00	$519.60
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$42.00
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1.50 NS	22.25	$722.60
		Regular	Regular	1,571.00	$34,062.20
		Sick	Sick	52.00	$1,125.80
		Vacation	Vacation	80.00	$1,732.00
	Other	Regular	Regular	11.00	$238.15
Welch, Billy J. Total				2,112.75	$46,210.49
Williams. Derick D	Capital	Regular	Regular	551.00	$12,088.94
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	1 00	$0 00
			Med w/ Pay	2.00	$43.88
		Out of Dept	Training	4 00	$87 76

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Williams, Derick D	O&M	Overtime	OT 1.50 NS	16.50	$543.02
		Regular	Regular	1,306.00	$28,717.00
		Sick	Sick	48.00	$1,053.12
		Vacation	Vac PO NoPen	0 00	$0 00
			Vacation	80.00	$1,755.20
Williams, Derick D. Total				2,096.50	$46,219.64
Williams, Faye J	Capital	Float holiday	Float Holidy	11.50	$232.74
		Holiday	Holiday	72.00	$1,455.12
		Other	Jury Duty	40 00	$808 40
			Med w/ Pay	15.25	$308.21
		Overtime	OT 1.50 NS	123.75	$3,751.52
		Regular	Regular	1,693.25	$34,269.12
		Sick	Sick	40.00	$818.16
		Vacation	Vacation	208.00	$4,203.68
Williams, Faye J. Total				2,203.75	$45,846.95
Wilson Jr , V Keith	Capital	Meal money	Meal Taxable	0.00	$199.50
		Overtime	OT 1 50 NS	37 00	$1,200 86
			OT 2.0 NS	48.75	$2,095.28
	O&M	Float holiday	Float Holidy	16.50	$354.59
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$168.00
		Other	Funeral	32 00	$687 68
			Med w/ Pay	2.25	$48.35
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 0 NS	0 75	$16 60
			OT 1 50 NS	49 50	$1.595 64
			OT 2.0 NS	33.50	$1,439.83
		Regular	Regular	1,641.25	$35,331.91
		Sick	Sick	56.00	$1,213.68
		Vacation	Vacation	256.00	$5,501.44
		Workmen's Compensation	WC Paid	0.00	-$10.24
Wilson Jr., V. Keith Total				2,249.50	$51,476.36
Worrell, David T	Capital	Overtime	OT 1 50 NS	8 00	$296 28
			OT 2.0 NS	8.00	$395.04
	O&M	Float holiday	Float Holidy	16.00	$401.20
		Holiday	Hol 1 5 NS	48 00	$1,804 80
			Holiday	24.00	$601.60
		Other	Pay Adjust	0.00	$21.62
		Overtime	OT 1 50 NS	26 75	$1.005 73
			OT 1 50 SCH	104 00	$3.914 76
			OT 2.0 NS	47.00	$2,339.02
		Regular	Regular	1,697.00	$42,472.09
		Sick	Sick	24.00	$601.60
		Vacation	Vacation	352.00	$8,865.84
Worrell, David T. Total				2,354.75	$62,719.58
Wortham, Deborah S	Capital	Float holiday	Float Holidy	11.50	$232.42
		Holiday	Holiday	72.00	$1,455.12
		Regular	Regular	252.50	$5,127.43
		Sick	Sick	56 00	$1.131 76
			Sick w/o Pay	1,416.00	$0.00
		Vacation	Vacation	272.00	$5,531.28
	O&M	Regular	Reg Override	0.00	$0.00
Wortham, Deborah S. Total				2,080.00	$13,478.01
Zinnanti, Mark J	Incentive	Other	AIP Payout	0.00	$5,405.71
	O&M	Float holiday	Float Holidy	32.00	$1,235.36
		Holiday	Holiday	72.00	$2,748.82
		Regular	Regular	1,760.00	$68,187.58
		Sick	Sick	24.00	$920.28
		Vacation	Vacation	192.00	$7,400.22
Zinnanti, Mark J. Total				2,080.00	$85,897.97
Grand Total				230,261.25	$5,736,959.49

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller/John Watson

EXPENSES

Question:

30. Provide a schedule(s) of employees for the test period, identifying them as hourly or salaried, part or full time, and the account to which their compensation is charged. Identify the regular, overtime, and total hours worked during the test period. Also, show the regular and total earnings during the test period. For those employees working only a partial year, give the dates of employment or termination. Identify pay raises, month and percentage, from the test period through the attrition year. Where appropriate, show the allocation of compensation for such employees or appropriate employee group between states and between utility and non-utility operations. Also, indicate any anticipated changes in employment levels through the attrition period.

Response:

Attached is a schedule detailing the account charged by employee. All other information is included in the workpapers provided in the response to question 13 listed under payroll. All labor charges are direct charges to Tennessee American Water Company. John Watson discusses the employment levels in his direct testimony.

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF INFLATION FACTOR
TEST YEAR ENDED: 11/30/2007
ATTRITION YEAR: 09/01/08 08/31/09

INFLATION FACTOR **2.300%**

Consumer Price Index 2008	2 1	0.700
Consumer Price Index 2009	2 4	1.600
		2.300

*Based upon the Value Line Forecast for the US Economy

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Robert Shiltz

EXPENSES

Question:

29. Provide detailed schedules explaining the calculation of the growth factor used to project expenses through the attrition year. Please break down the calculation between the inflation and customer growth components.

Response:

The Company used an inflation factor of 2.3% for expenses not otherwise adjusted for the attrition year as part of the expense adjustments filed in this case. The inflation factor was calculated from the Value Line forecast for 2008 and 2009. The CPI of 2.1 for 2008 and 2.4 for 2009 was prorated based on the numbers of months in the attrition year (4/12's of 2008 and 8/12's of 2009) to arrive at the 2.3% inflation factor. The calculation is included in the workpapers and is also attached.

Tennessee American Water Company
NARUC Accounts 601 to 675
Gross & net expenses after salaries and wages
TRA DR 1 Item 28

	December 2005	January 2006	February 2006	March 2006	April 2006	May 2006	June 2006	July 2006	August 2006	September 2006	October 2006	November 2006
Account 601 to 675 - Gross	1,995,245	1,299,538	1,564,932	1,571,698	1,468,841	1,465,095	1,764,476	1,746,041	1,609,816	1,762,247	1,594,884	1,829,358
Salaries and wages	307,530	364,244	297,864	334,699	304,400	329,198	399,226	335,248	318,357	422,484	338,757	428,926
Total Acct 601 - 675 Net	1,687,715	935,294	1,267,068	1,236,999	1,164,441	1,135,897	1,365,250	1,410,793	1,291,459	1,339,763	1,256,127	1,400,432

	December 2006	January 2007	February 2007	March 2007	April 2007	May 2007	June 2007	July 2007	August 2007	September 2007	October 2007	November 2007
Account 601 to 675 - Gross	1,914,563	1,602,083	1,650,216	1,436,666	1,551,538	1,836,700	1,653,882	1,738,523	1,793,196	1,716,965	2,016,927	1,674,222
Salaries and wages	383,124	413,504	384,031	323,976	363,514	399,205	375,843	407,843	411,817	364,915	417,576	396,113
Total Acct 601 - 675 Net	1,531,439	1,188,579	1,266,185	1,112,690	1,188,024	1,437,495	1,278,039	1,330,680	1,381,379	1,352,050	1,599,351	1,278,109

	September 2008	October 2008	November 2008	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	July 2009	August 2009
Account 601 to 675 - Gross	1,744,942	1,757,059	1,688,652	1,724,498	1,798,055	1,672,639	1,767,018	1,764,248	1,802,886	1,779,676	1,799,821	1,793,190
Salaries and wages	395,084	442,155	430,007	426,231	449,073	393,977	424,914	406,032	431,758	406,178	421,821	431,757
Total Acct 601 - 675 Net	1,349,858	1,314,904	1,258,645	1,298,267	1,348,982	1,278,662	1,342,104	1,358,216	1,371,128	1,373,498	1,378,000	1,361,433

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

EXPENSES

Question:

28. For all NARUC or FERC accounts 601 through 675, show the gross and net expense after deducting salaries and wages, by month, for the test year and the preceding year. Also, provide the same information projected for the attrition year.

Response:

See attached schedule.

Tennessee American Water Company
Sale for Resale Customers
12 months ending November 30, 2007

Account Number	Revenue Date	Account Name	Utility Usage	Utility Amount
104444	2006/12	TOWN OF SIGNAL MOUTAIN	30526	24,298.70
104444	2007/01	TOWN OF SIGNAL MOUTAIN	29681	23,626.08
104444	2007/02	TOWN OF SIGNAL MOUTAIN	30022	23,897.51
104444	2007/04	TOWN OF SIGNAL MOUTAIN	32627	25,971.09
104444	2007/04	TOWN OF SIGNAL MOUTAIN	33918	26,998.73
104444	2007/05	TOWN OF SIGNAL MOUTAIN	42078	33,494.09
104444	2007/06	TOWN OF SIGNAL MOUTAIN	64568	51,396.13
104444	2007/07	TOWN OF SIGNAL MOUTAIN	46885	37,320.46
104444	2007/08	TOWN OF SIGNAL MOUTAIN	54800	43,620.80
104444	2007/09	TOWN OF SIGNAL MOUTAIN	53406	42,511.18
104444	2007/10	TOWN OF SIGNAL MOUTAIN	60511	48,166.76
104444	2007/11	TOWN OF SIGNAL MOUTAIN	36782	29,278.47
104626	2006/12	Walker County Water		517.84
104626	2007/01	Walker County Water		517.84
104626	2007/02	Walker County Water		517.84
104626	2007/03	Walker County Water		517.84
104626	2007/04	Walker County Water		517.84
104626	2007/05	Walker County Water		517.84
104626	2007/06	Walker County Water		576.86
104626	2007/07	Walker County Water	21	636.00
104626	2007/08	Walker County Water		582.98
104626	2007/09	Walker County Water		582.98
104626	2007/10	Walker County Water		582.98
104626	2007/11	Walker County Water		582.98
104659	2006/12	Walker County Utility		82.85
104659	2007/01	Walker County Utility		82.85
104659	2007/02	Walker County Utility		82.85
104659	2007/03	Walker County Utility		82.85
104659	2007/04	Walker County Utility		82.85
104659	2007/05	Walker County Utility		82.85
104659	2007/06	Walker County Utility		87.41
104659	2007/07	Walker County Utility		93.27
104659	2007/08	Walker County Utility		93.27
104659	2007/09	Walker County Utility		93.27
104659	2007/10	Walker County Utility		93.27
104659	2007/11	Walker County Utility		93.27
104660	2006/12	CITY OF FORT OGLETHORPE	37174	29,590.50
104660	2007/01	CITY OF FORT OGLETHORPE	44117	35,117.13
104660	2007/02	CITY OF FORT OGLETHORPE	37667	29,982.93
104660	2007/03	CITY OF FORT OGLETHORPE	36724	29,232.30
104660	2007/04	CITY OF FORT OGLETHORPE	38170	30,383.32
104660	2007/05	CITY OF FORT OGLETHORPE	39078	31,106.09
104660	2007/06	CITY OF FORT OGLETHORPE	47987	38,197.65
104660	2007/07	CITY OF FORT OGLETHORPE	42482	33,815.67

Tennessee American Water Company
Sale for Resale Customers
12 months ending November 30, 2007

Account Number	Revenue Date	Account Name	Utility Usage	Utility Amount
104660	2007/08	CITY OF FORT OGLETHORPE	43925	34,964.30
104660	2007/09	CITY OF FORT OGLETHORPE	46388	36,924.85
104660	2007/10	CITY OF FORT OGLETHORPE	40166	31,972.14
104660	2007/11	CITY OF FORT OGLETHORPE	35982	28,641.67
117087	2006/12	Catoosa Utility District	39634	31,548.66
117087	2007/01	Catoosa Utility District	20221	16,095.92
117087	2007/02	Catoosa Utility District	5626	4,478.30
117087	2007/03	Catoosa Utility District	14413	11,472.75
117087	2007/04	Catoosa Utility District	41826	33,293.50
117087	2007/05	Catoosa Utility District	35184	28,006.46
117087	2007/06	Catoosa Utility District	55938	44,526.65
117087	2007/07	Catoosa Utility District	70537	58,847.15
117087	2007/08	Catoosa Utility District	50996	45,697.52
117087	2007/09	Catoosa Utility District	68821	61,670.50
117087	2007/10	Catoosa Utility District	54932	49,224.57
117087	2007/11	Catoosa Utility District	43624	39,091.47
120932	2006/12	Dade County Water & Sewer		258.92
120932	2007/01	Dade County Water & Sewer		258.92
120932	2007/02	Dade County Water & Sewer		258.92
120932	2007/03	Dade County Water & Sewer		258.92
120932	2007/04	Dade County Water & Sewer		258.92
120932	2007/05	Dade County Water & Sewer		258.92
120932	2007/06	Dade County Water & Sewer		291.49
120932	2007/07	Dade County Water & Sewer		291.49
120932	2007/08	Dade County Water & Sewer		291.49
120932	2007/09	Dade County Water & Sewer	8	351.21
120932	2007/10	Dade County Water & Sewer		233.19
120932	2007/11	Dade County Water & Sewer		291.49
173363	2006/12	Walden's Ridge Utility Distric	27230	25,528.13
173363	2007/01	Walden's Ridge Utility Distric	26230	24,590.63
173363	2007/02	Walden's Ridge Utility Distric	29686	27,830.63
173363	2007/03	Walden's Ridge Utility Distric	27130	25,434.38
173363	2007/04	Walden's Ridge Utility Distric	35429	33,214.69
173363	2007/05	Walden's Ridge Utility Distric	37306	34,974.38
173363	2007/06	Walden's Ridge Utility Distric	53225	49,898.44
173363	2007/07	Walden's Ridge Utility Distric	44312	41,542.50
173363	2007/08	Walden's Ridge Utility Distric	49578	46,479.38
173363	2007/09	Walden's Ridge Utility Distric	50594	47,431.88
173363	2007/10	Walden's Ridge Utility Distric	48870	45,815.63
173363	2007/11	Walden's Ridge Utility Distric	34207	32,069.06

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

REVENUES

Question:

27. List all special contract customers and their usage by month during the test period. Explain any anticipated changes in usage during the attrition period.

Response:

See attached schedule. There are no anticipated changes in usage during the attrition period.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

REVENUES

Question:

26. Explain any large variances in Other Revenues between the test period and the attrition period.

Response:

There are no large variances in Other Revenues between the test period and the attrition period.

TENNESSEE AMERICAN WATER COMPANY
OTHER OPERATING REVENUES
TRA DR 1 Item 25

	Test Period	Attrition Period At Proposed Rates
Activity/New Service Fees	290,095	290,095
Late Payment Penalty	302,740	367,224
Rents from water property-antenna leases	125,563	125,563
Sewer Billing Revenues	442,596	443,562
NSF Check Charge & Misc	25,492	25,492
Reconnection Fee	181,468	181,468

Additions to Sewer Billing:

	Customers Added		Customers Added	
	Normalized	Amt Per Class	Attrition	Amt Per Class
Total Residential Class	(3,223)	(1,392)	5,366	2318
Total Commercial Class	(815)	(352)	925	400
Total Industrial Class	(56)	(24)	0	
Total OPA	39	17	0	0
Total OWU	-	-	0	
Total add'l customers	(4,055)		6291	
	0.432		0.432	
	(1,752)	(1,752)	2718	2718

Late Payment Penalty:

	@11/30/07
Late Payment Penalty	302,740
Divide total sales of water	35,741,144
Late Payment adj percent	0.847034%

	Test Yr Adj Present Rates	Attrition Year Adjustments	Proposed Rate Adjustments	
Total Sales of Water	(194,853)	226,976	7,580,680	
percent	0.847034%	0.847034%	0.847034%	
Late payment penalty adj	(1,650)	1,923	64,211	64,483

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

REVENUES

Question:

25. Provide a breakdown by source of all revenues shown as "Other Operating Revenues" for the test period and attrition period. Include the units and rates for each source.

Response:

See attached schedule.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

REVENUES

Question:

24. Provide the computation of the average cost of adding a new residential customer in Tennessee for the last three (3) fiscal years.

Response:

Year 2005	$893
Year 2006	$808
Year 2007	$982

Tenessee American Water Company
Average Residential Billing at Present and Proposed Rates

Attrition Year Usage (CCF)	4,455,330
Attrition Year Usage (1,000 gal)	3,341,498
Customers	64,687
Average annual usage per customer	51.656
Average monthly usage per customer	4 305
Conversion to CCF	5.74

Current Rates:

	Chattanooga Tariff	Lookout Mtn Tariff	Lakeview Tariff	Lone Oak	Suck Creek
Minimum Allowance Charge	$ 10.42	$ 11.70	$ 11.70	$ 31.39	$ 22.85
First 4 CCF	0.776	2.884	1.424	12.120	12.340
Next 61 CCF	5.347	6.887	5.892		
Total monthly bill	$ 16.54	$ 21.47	$ 19.02	$ 43.51	$ 35.19
Total annual bill	$ 198.52	$ 257.65	$ 228.22	$ 522.12	$ 422.26

Proposed Rates:

	Chattanooga Tariff	Lookout Mtn Tariff	Lakeview Tariff	Lone Oak	Suck Creek
Minimum Allowance Charge	$ 12.80	$ 12.80	$ 12.80	$ 29.00	$ 18.50
First 4 CCF	0.944	3.880	3.880		
Next 61 CCF	6.447	7.712	7.712	10.938	10.938
Total monthly bill	$ 20.19	$ 24.39	$ 24.39	$ 39.94	$ 29.44
Total annual bill	$ 242.29	$ 292.70	$ 292.70	$ 479.26	$ 353.26
% Increase	22.05%	13.60%	28.26%	-8.21%	-16.34%

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

REVENUES

Question:

23. Provide the computation of an average bill for a residential water customer under the present and proposed rate schedules.

Response:

See attached schedule.

Tennessee American Water
Residential Customer Count

Year	Customers	Chg in Cust.			Suck Cr	Lone Oak
1986	57,277					
1987	57,771	494	0.86%			
1988	57,997	226	0.39%			
1989	57,864	(133)	-0.23%			
1990	57,807	(57)	-0.10%			
1991	57,939	132	0.23%			
1992	58,472	533	0.92%			
1993	58,840	368	0.63%			
1994	59,208	368	0.63%			
1995	59,501	293	0.49%			
1996	59,501	69	0.12%			
1997	59,570	69	0.12%			
1998	59,784	214	0.36%			
1999	60,141	357	0.60%			
2000	60,242	101	0.17%			
2001	60,063	(179)	-0.30%			
2002	60,344	281	0.47%			
2003	60,951	607	1.01%			
2004	61,688	737	1.21%		197	87
2005	62,328	640	1.04%	does not incl Lone Oak & Suck Creek	201	92
2006	63,356	1,028	1.65%		205	100
2007	64,078	722	1.14%		212	108
Total		6,870	11.39%			
Avg		327.14	0.54%			

Dec-07	64,078	0.54%	347.5713	
	per month		29	

Tennessee American Water
Commercial Customer Count

Year	Customers	Chg in Cust.			Suck Cr	Lone Oak
1986	6,024					
1987	6,155	131	2.17%			
1988	6,262	107	1.74%			
1989	6,335	73	1.17%			
1990	6,380	45	0.71%			
1991	6,393	13	0.20%			
1992	6,438	45	0.70%			
1993	6,495	57	0.89%			
1994	6,588	93	1.43%			
1995	6,696	108	1.64%			
1996	6,696	-	0.00%			
1997	7,003	307	4.58%			
1998	7,334	331	4.73%			
1999	7,588	254	3.46%			
2000	7,863	275	3.62%			
2001	7,924	61	0.78%			
2002	8,192	268	3.38%			
2003	8,260	68	0.83%			
2004	8,189	(71)	-0.86%		4	2
2005	8,208	19	0.23%	does not incl Lone Oak & Suck Creek	4	2
2006	8,168	(40)	-0.49%		4	2
2007	8,246	78	0.95%		4	2
Total		2,222	31.88%			
Avg		105 81	1.52%			
1-Dec	8,246	1 52%	125			
			10			

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

REVENUES

Question:

22. Provide a copy of all usage and growth trends and any adjustments used to project revenues.

Response:

The schedules used for growth adjustments are included in the workpapers and are also attached to the response to question 13. The schedule of the annualization of year-end customers utilizes a thirteen month average. Growth was projected by looking at the residential and commercial customer change over the last twenty-one years. The attached residential customer count shows an average of 29 customers per month and the company used 29 per month in the rate filing. The attached commercial customer count shows an average of 11 customers per month but with the wide fluctuations from year to year the company used 5 per month. These coincide with the budgeted customer growth over the next five years.

The discussion of the weather normalization factors used for the residential and commercial customer classifications are included in the testimony, exhibits and working papers of Dr. Edward Spitznagel.

Also see the response to question 19.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Dr. Edward Spitznagel

REVENUES

Question:

21. Provide a copy of all weather normalization workpapers, if applicable, used in projecting attrition period revenues.

Response:

Weather normalization workpapers are provided in the response to question 1.

Tennessee American Water Company
Customers by Classification
TRA DR 1 Item 20

	Residential	Commercial	Industrial	Fire Service	OPA	Resale	Total
2005							
January	61,764	8,154	134	1,078	626	6	71,762
February	61,911	8,159	133	1,074	626	6	71,909
March	62,127	8,166	133	1,065	632	6	72,129
April	62,253	8,197	131	1,067	632	6	72,286
May	62,346	8,194	131	1,069	634	6	72,380
June	62,554	8,229	132	1,067	635	6	72,623
July	62,651	8,227	131	1,068	636	6	72,719
August	62,889	8,239	131	1,068	635	6	72,968
September	63,023	8,250	131	1,066	636	6	73,112
October	62,937	8,240	130	1,059	634	6	73,006
November	62,769	8,225	129	1,057	637	6	72,823
December	62,621	8,214	130	1,054	635	6	72,660
2006							
January	62,631	8,184	130	1,053	634	6	72,638
February	62,826	8,191	130	1,057	633	6	72,843
March	62,929	8,161	130	1,057	631	7	72,915
April	63,095	8,192	131	1,058	634	8	73,118
May	63,307	8,192	131	1,056	646	8	73,340
June	63,483	8,237	132	1,060	647	8	73,567
July	63,658	8,234	131	1,057	652	8	73,740
August	63,848	8,240	131	1,063	653	8	73,943
September	63836	8231	130	1,069	655	10	73,931
October	63869	8217	129	1,069	660	9	73,953
November	63740	8197	129	1,070	660	9	73,805
December	63661	8174	129	1,069	659	9	73,701
2007							
January	63822	8169	126	1,069	659	9	73854
February	63923	8179	126	1,075	657	9	73969
March	64097	8216	126	1,077	657	9	74182
April	64175	8248	126	1,074	661	9	74293
May	64309	8248	127	1,076	663	9	74432
June	64426	6290	126	1,082	667	9	72600
July	64440	8275	125	1,078	671	9	74598
August	64523	8298	125	1,074	669	9	74698
September	64661	8303	125	1,080	670	9	74848
October	64579	8304	125	1,080	666	9	74763
November	64398	8252	125	1,081	670	9	74535
December	64410	8238	125	1,088	670	9	74540

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

REVENUES

Question:

20. Provide the number of TAWC's customers by rate classification and meter size by month for the last three (3) fiscal years. Provide the volumetric usage by month for the last three (3) fiscal years for each rate classification and meter size.

Response:

See the attached listing of customers by rate classification for the last three fiscal years. The volumetric usage by rate classification and meter size by month is on the enclosed CD.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller/John Watson

REVENUES

Question:

19. Identify TAWC's twenty-five (25) largest customers, based on usage, for the latest fiscal year. If TAWC projects a material change in a customer's usage or rates charged to any such customer, provide a mailing address, contact person, telephone number, and the following information for each customer:

    Copies of all correspondence and notes of discussion or meetings with these customers regarding their anticipated usage from the test period through the attrition period.

Response:

1. Koch Food LLC
2. Town of Signal Mountain
3. Catoosa Utility District
4. City of Fort Oglethorpe
5. Walden's Ridge Utility District
6. Pilgrim's Pride
7. Southern Cellulose
8. Chattanooga Coca-Cola Bottling
9. R L Stowe Mills Inc
10. BASF Corporation
11. Erlanger Medical Center
12. City of Chattanooga (acct 104456)

13. Covenant Transport Inc
14. Bunge Foods Corporation
15. Memorial Hospital
16. Na Industries, Inc
17. Brock Candy Company
18. Mueller Co
19. Norfolk Southern Railway
20. Chattanooga Housing Authority
21. Velsicol Chemical Corp
22. W R Grace Co
23. Chattanooga Paperboard Corporation
24. Chattem Chemicals Inc.
25. Alco Chemical Corp

The Company eliminated the usage on the 2" and 4" meters for Velsicol Chemical Corporation from the rate filing. Velsicol Chemical Corporation requested the removal of their 2" and 4" meters due to the close of their manufacturing facilities. The meters were removed on November 2, 2007. The Company was contacted by Joey Clements, of Velsicol Chemical Corporation to have the meters removed. The address is below:

Velsicol Chemical Corporation
4902 Central Avenue
Chattanooga, TN 37410-2009
423-821-6880

SCHEDULE 6
FORM 168

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2008

	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	OPERATING REVENUES														1
2	WATER (L9,SC5)	2,772,080	2,657,697	2,794,029	2,696,254	2,851,317	3,071,470	3,030,727	3,118,240	3,133,838	3,166,041	2,973,807	3,137,604	35,423,101	2
3	SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	4
5	MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	TOTAL	2,886,836	2,772,453	2,908,785	2,811,010	2,966,073	3,186,226	3,145,483	3,232,996	3,248,594	3,302,797	3,088,563	3,252,360	36,800,173	6
7	OPERATING EXPENSE														7
8	LABOR (L14,SC5)	429,033	373,937	404,874	385,992	411,717	386,137	401,760	411,717	375,044	422,115	409,997	406,191	4,818,506	8
9	PURCHASED WATER	3,586	3,846	4,567	4,670	4,670	4,361	4,464	4,567	3,846	4,155	4,464	4,464	51,762	9
10	FUEL & POWER	166,467	152,145	174,724	166,626	176,094	189,627	193,056	189,146	201,961	177,773	165,952	168,759	2,146,731	10
11	CHEMICALS	86,344	80,321	92,015	85,704	102,866	97,630	100,125	95,366	99,875	85,950	95,665	93,845	1,115,706	11
12	WASTE DISPOSAL	16,406	15,660	20,017	17,339	20,257	27,134	42,143	20,353	19,215	26,030	20,099	18,017	253,670	12
13	MANAGEMENT FEES	425,970	407,334	420,118	410,544	408,040	412,565	405,480	387,860	395,092	404,888	380,421	432,567	4,890,879	13
14	GROUP INSURANCE	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	1,678,835	14
15	PENSIONS	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	945,771	15
16	REG. EXPENSE (L18,SC5)	23,232	23,232	12,958	12,958	12,959	12,959	12,959	12,444	12,444	12,444	12,444	12,444	173,479	16
17	INSURANCE NOT GROUP	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	560,130	17
18	CUSTOMER ACCTG (L22,SC5)	105,155	104,025	104,231	105,055	104,025	104,231	105,355	104,025	104,231	105,055	104,025	104,231	1,253,644	18
19	RENTS	4,763	5,078	5,102	4,648	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,325	19
20	GENERAL OFFICE	18,829	17,715	19,856	17,323	17,864	20,251	17,641	19,312	19,039	17,194	19,342	19,176	223,542	20
21	MISCELLANEOUS	159,138	144,069	154,348	188,464	152,675	159,784	141,440	145,802	205,241	141,158	142,864	155,618	1,890,601	21
25	OTHER MAINT. EXPENSE	74,830	62,979	71,910	82,424	102,849	77,927	88,432	115,728	65,361	108,660	61,846	57,314	970,257	25
22	TOTAL	1,781,151	1,655,735	1,750,114	1,747,344	1,785,982	1,762,772	1,782,917	1,776,287	1,763,038	1,775,155	1,706,748	1,742,594	21,029,837	22
	OTHER OPERATING EXPENSES														
27	DEPRECIATION	435,609	435,655	436,236	437,334	438,251	439,751	441,687	443,390	445,440	449,572	450,690	456,725	5,310,342	27
28	AMORTIZATION	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,776	28
29	GENERAL TAXES (L41,SC5)	335,314	331,299	333,655	327,434	327,167	325,450	326,355	327,167	324,544	326,013	327,392	326,711	3,940,501	29
30	SIT (L48,SC5)	745	1,384	4,749	219	7,811	22,811	20,022	25,789	27,467	30,115	20,380	28,406	189,915	30
31	FIT (L53,SC5)	3,753	6,969	23,908	1,105	39,320	114,835	100,793	129,823	138,274	151,601	102,593	143,001	956,074	31
32															32
33	TOTAL OPERATING EXP	2,566,721	2,441,190	2,558,810	2,523,585	2,608,679	2,675,767	2,681,922	2,712,603	2,709,032	2,744,603	2,617,951	2,707,587	31,548,449	33
34	UTILITY OPER INCOME	320,115	331,262	349,975	287,425	357,394	510,459	463,561	520,393	537,561	558,195	470,612	544,773	5,251,725	34
35	OTHER INCOME & DED														35
36	NONOPERATING RENTAL INCOME													0	36
37	DIVIDEND INCOME - COMMON													0	37
38	- PREFERRED													0	38
39	INTEREST INCOME (L62,SC3)	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	AFUDC (AFUDC WORKSHEET)	0	196	1,212	2,370	3,497	5,380	6,674	6,708	8,315	11,662	10,091	13,233	69,337	40
41														0	41
42	M&J MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	GAIN (LOSS) ON DISPOSITION													0	43
44														0	44
45	TOTAL OTHER INCOME	0	196	1,212	2,370	3,497	5,380	6,674	6,708	8,315	11,662	10,091	13,233	69,337	45
46	MISC AMORTIZATION (L69,SC5)	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47														0	47
48	MISC OTHER DEDUCTIONS	515	515	33,475	2,060	1,030	18,025	1,030	2,060	7,725	1,030	1,030	7,725	76,220	48
49	GENERAL TAXES													0	49
50	SIT (SCH 4)	(33)	(33)	(2,137)	(134)	(67)	(1,133)	(67)	(134)	(463)	(67)	(67)	(463)	(4,798)	50
51	FIT (SCH 4)	(169)	(169)	(10,758)	(674)	(337)	(5,702)	(337)	(674)	(2,332)	(337)	(337)	(2,332)	(24,158)	51
52	TOTAL OTHER DEDUCTIONS	313	313	20,580	1,252	626	11,190	626	1,252	4,930	626	626	4,930	47,264	52
53	TOTAL OTHER INCOME NET	(313)	(117)	(19,368)	1,118	2,871	(5,810)	6,048	5,456	3,385	11,036	9,465	8,302	22,073	53
54	INCOME BEFORE INTEREST	319,802	331,146	330,607	288,542	360,265	504,649	469,609	525,849	540,947	569,231	480,077	553,075	5,273,798	54
55	INTEREST CHARGES:													0	55
56	LONG TERM DEBT	269,452	269,370	263,447	257,523	257,438	257,353	222,053	221,962	221,869	221,775	221,681	221,587	2,905,512	56
57	AMORTIZATION	2,283	2,283	2,283	2,283	2,283	2,283	1,663	1,663	1,663	1,663	1,663	1,663	23,676	57
58	SHORT TERM DEBT (L56,SC3)	41,424	47,000	41,184	29,258	30,250	45,769	63,449	66,626	70,230	72,383	73,213	76,980	657,766	58
59	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	AFUDC DEBT	0	(109)	(675)	(1,320)	(1,949)	(2,998)	(3,719)	(3,737)	(4,926)	(6,908)	(5,978)	(7,839)	(40,158)	60
61	TOTAL INTEREST	313,159	318,544	306,238	287,744	288,022	302,408	283,447	286,514	288,836	288,913	290,579	292,391	3,546,795	61
62	NET INCOME	6,642	12,602	24,369	799	72,243	202,241	186,162	239,335	252,110	280,318	189,498	260,684	1,727,003	62
63															63
64	PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080	64
65	NET INCOME TO COMMON	886	6,845	18,613	(4,958)	66,486	196,485	180,405	233,578	246,354	274,561	183,741	254,927	1,657,923	65

SCHEDULE 3
CASH FORECAST

TENNESSEE-AMERICAN WATER COMPANY
PLAN YEAR: 2008

DESCRIPTION	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
CASH RECEIPTS:														01
CUST A/R - (L13,SC1)	3,036,442	3,084,407	3,436,803	2,769,566	3,153,519	3,500,880	3,216,948	3,565,261	3,188,543	3,780,260	3,224,538	3,520,924	39,418,091	02
MISC A/R (L4,168)	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	03
COLLECTIONS FOR OTHERS (L25+L26,SC1	1,686,690	1,567,328	1,737,439	1,462,665	1,675,191	1,711,565	1,746,952	2,011,175	1,726,876	1,732,129	1,632,498	1,733,643	20,424,152	04
													0	05
SECURITIES (Bonds and Preferred)	0	0	0		0	0	0	0	0	0	0	0	0	06
OTHER (L32,SC3B)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	07
Equity			7,500,000										7,500,000	08
TOTAL	4,840,888	4,769,491	12,791,998	4,289,987	4,946,466	5,330,202	5,081,656	5,694,192	5,033,175	5,630,145	4,974,792	5,372,323	68,755,315	09
CASH DISBURSEMENTS:														
PENSIONS (INPUT)													0	10
RATE CASE (INPUT)	0												0	11
OTHER O&M (L31,SC3C)	1,920,453	1,957,258	1,759,582	2,080,770	2,097,779	1,955,989	1,932,293	2,088,598	1,956,770	1,925,345	2,019,059	1,989,508	23,683,404	12
FIT (INPUT MAR) (SC2,COL9)	0			(30,655)		(30,655)			(57,150)			599,202	480,743	13
SIT (INPUT APR) (SC2A COL9)	0					(42,997)			38,333			72,227	67,563	14
OTHER TAX (L18,SC3B)	407,970	2,948,574	31,566	33,760	33,371	31,783	417,041	30,165	31,475	32,805	29,038	33,616	4,061,165	15
LTD INTEREST (Bonds)	18,069	422,319	915,557	18,069	18,069	345,589	18,715	422,965	846,129	18,715	18,715	134,340	3,197,251	16
STD INT (L9,SC3A)	41,424	47,000	41,184	29,258	30,250	45,769	63,449	66,626	70,230	72,383	73,213	76,980	657,766	17
COLLECTIONS FOR OTHERS (L27,SC3B)	1,824,215	1,691,066	1,853,460	1,593,064	1,795,953	1,868,109	1,941,180	2,203,598	1,901,474	1,928,525	1,805,866	1,900,235	22,306,764	18
PRIOR YEAR (INPUT)													0	19
SINKING FUND (Preferred&Sinking Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0	20
DIVIDEND-PREF (DEBT PMT)	0	0	17,270	0	0	17,270	0	0	17,270	0	0	17,270	69,080	21
DIVIDENDS-COM (SC2B)			946,300			19,757			193,509			739,171	1,898,738	22
LTD MATURITIES	10,469	10,551	1,030,635	10,719	10,804	6,511,534	11,627	11,718	11,811	11,905	11,999	12,093	7,655,865	23
OTHER DISB (L11,SC3B)	3,667	4,667	27,967	9,167	3,667	24,267	4,667	3,667	12,767	213,500	3,500	11,600	323,103	24
													0	
TOTAL	4,226,268	7,081,435	6,623,522	3,744,172	3,989,893	10,746,416	4,388,972	4,827,337	5,022,619	4,203,178	3,961,390	5,586,242	64,401,443	25
INTERNALLY GENERATED FUNDS	614,620	(2,311,944)	6,168,476	545,815	956,573	(5,416,214)	692,684	866,855	10,556	1,426,967	1,013,402	(213,919)	4,353,872	26
ADD: EXTENSION DEPOSITS	93	74,652	91,021	57,152	61,044	300,000	300,000	300,000	250,000	250,000	215,000	101,038	2,000,000	27
CONST REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL	93	74,652	91,021	57,152	61,044	300,000	300,000	300,000	250,000	250,000	215,000	101,038	2,000,000	29
FUNDS AVAILABLE FOR CONSTRUCTION	614,713	(2,237,292)	6,259,497	602,967	1,017,617	(5,116,214)	992,684	1,166,855	260,556	1,676,967	1,228,402	(112,881)	6,353,872	30
LESS:CONSTR (L59,SC3D)	249,893	669,024	649,309	843,092	1,044,070	1,462,833	1,965,325	1,421,186	1,418,121	1,292,704	1,608,989	781,795	13,606,340	31
RETIRE (INPUT) 2000 SBP													0	32
EXT REFS (INPUT) 2000 SBP	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	87,000	1,000,000	33
PRIOR YR (INPUT)		0	0		0	0	0	0	0	0	0	0	0	34
TOTAL	332,893	752,024	732,309	926,092	1,127,070	1,545,833	2,048,325	1,504,186	1,501,121	1,375,704	1,691,989	868,795	14,606,340	35
													0	
BALANCE GENERATED	281,820	(2,989,316)	5,527,188	(323,125)	(109,453)	(6,662,047)	(1,055,641)	(337,331)	(1,240,565)	301,263	(663,587)	(981,676)	(8,252,468)	36
BEG CASH (INPUT JAN ONLY)	536,000	261,820	261,504	261,692	261,567	262,114	262,067	259,426	255,095	254,259	255,522	253,935	536,000	37
ADD: BALANCE GENERATED (L36,SC3)	281,820	(2,989,316)	5,527,188	(323,125)	(109,453)	(6,662,047)	(1,055,641)	(337,331)	(1,240,565)	301,263	(663,587)	(981,676)	(8,252,470)	38
SALE OF INVESTMENTS			0	0	0	0	0	0	0	0	0	0	0	39
BANK LOANS		2,989,000		323,000	110,000	6,662,000	1,053,000	333,000	1,239,729		662,000	982,000	14,353,729	40
SUB-TOTAL	817,820	261,504	5,788,692	261,567	262,114	262,067	259,426	255,095	254,259	555,522	253,935	254,259	9,486,260	41
LESS: BANK LOANS REPAYMENT	(556,000)		(5,527,000)							(300,000)			(6,383,000)	42
INVESTMENTS													0	
ENDING CASH BALANCE	261,820	261,504	261,692	261,567	262,114	262,067	259,426	255,095	254,259	255,522	253,935	254,259	254,259	43
CREDIT LINE REQUIRED	9,334,069	11,749,000	12,681,827	6,545,000	6,655,000	13,317,000	14,370,000	14,792,965	15,942,729	15,961,444	16,304,729	17,286,729	17,286,729	44
ACCUMULATED BANK LOANS	6,760,000	11,749,000	6,222,000	6,545,000	6,655,000	13,317,000	14,370,000	14,703,000	15,942,729	15,642,729	16,304,729	17,286,729	17,286,729	45
ACCUMULATED INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	46

CAPITAL STRUCTURE AFTER FINANCING:

	PRIOR DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
LONG TERM DEBT (Bonds)	53,641,102	53,630,633	53,620,082	52,589,447	52,578,728	52,567,924	46,056,390	46,044,763	46,033,045	46,021,234	46,009,329	45,997,330	45,985,237
PREFERRED STOCK (Preferred)	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600
SHORT TERM DEBT (Sch.3,L48)	9,316,000	8,760,000	11,749,000	6,222,000	6,545,000	6,655,000	13,317,000	14,370,000	14,703,000	15,942,729	15,642,729	16,304,729	17,286,729
COMMON EQUITY (Sch.6,L73)	42,603,534	42,604,420	42,611,265	49,183,577	49,178,619	49,245,105	49,421,832	49,602,237	49,835,816	49,888,660	50,163,221	50,346,962	49,862,719
	106,942,236	106,376,653	109,361,947	109,376,624	109,683,947	109,849,629	110,176,822	111,398,600	111,953,461	113,234,223	113,196,879	114,030,621	114,516,285
% OF TOTAL													
LONG TERM DEBT	50.2%	50.4%	49.0%	48.1%	47.9%	47.9%	41.8%	41.3%	41.1%	40.6%	40.6%	40.3%	40.2%
PREFERRED STOCK	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
SHORT TERM DEBT	8.7%	8.2%	10.7%	5.7%	6.0%	6.1%	12.1%	12.9%	13.1%	14.1%	13.8%	14.3%	15.1%
COMMON EQUITY	39.8%	40.1%	39.0%	45.0%	44.8%	44.8%	44.9%	44.5%	44.5%	44.1%	44.3%	44.2%	43.5%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

INVESTMENT PLAN FORECAST FOR THE YEAR: 2008 **FORECAST OF BOOKED EXPENDITURES**

PROGRAM OF CONSTRUCTION ITEM	PLAN JAN	PLAN FEB	PLAN MAR	PLAN APR	PLAN MAY	PLAN JUN	PLAN JUL	PLAN AUG	PLAN SEP	PLAN OCT	PLAN NOV	PLAN DEC	TOTAL
Item A—MAINS & HYDRANTS, DEPOSIT AGREEMENTS	93	74,652	91,021	57,152	61,044	300,000	300,000	300,000	250,000	250,000	215,000	101,038	2,000,000
Item B—MAINS & HYDRANTS, COMPANY EXPENSE	200,000	125,000	160,000	170,000	150,000	210,000	195,000	189,000	210,000	185,000	120,000	146,000	2,060,000
Item C—SERVICES	7,000	3,000	14,500	14,500	14,500	14,500	14,500	14,500	14,500	24,500	24,500	7,000	167,500
Item D—METERS & INSTALLATIONS	12,800	17,600	25,600	41,600	105,600	164,000	180,000	92,000	72,000	41,600	17,600	13,600	784,000
Item E—OFFICE FURNITURE & EQUIPMENT	20,000	277,000	23,600	39,600	357,000	143,600	151,600	341,000	67,600	27,600	277,000	31,000	1,756,600
Item F—TRANSPORTATION EQUIPMENT	0	0	0	200,000	80,000	12,000	104,000	96,000	0	0	0	0	492,000
Item G—GENERAL EQUIPMENT	10,000	32,000	116,000	113,000	20,000	65,000	153,000	56,000	109,000	53,000	17,000	16,000	760,000
Item H—MISCELLANEOUS	0	0	10,000	5,000	50,000	110,000	175,000	40,000	30,000	0	0	10,000	430,000
SUB-TOTAL	249,893	529,252	440,721	640,852	838,144	1,019,100	1,273,100	1,128,500	753,100	581,700	671,100	324,638	8,450,100
LESS: Item A	93	74,652	91,021	57,152	61,044	300,000	300,000	300,000	250,000	250,000	215,000	101,038	2,000,000
TOTAL	249,800	454,600	349,700	583,700	777,100	719,100	973,100	828,500	503,100	331,700	456,100	223,600	6,450,100

CPS #	INVESTMENT PROJECTS:	PLAN JAN	PLAN FEB	PLAN MAR	PLAN APR	PLAN MAY	PLAN JUN	PLAN JUL	PLAN AUG	PLAN SEP	PLAN OCT	PLAN NOV	PLAN DEC	TOTAL
	Enterprise Wide System Enhancement 2008													0
	CHAT-TDOT Relocations													0
	TN DOT Relocations	0	0	0	0	25,000	25,000	25,000	25,000	50,000	50,000	0	0	200,000
	Ringold Rd @ I-75	0	0	20,000	30,000	10,000	250,000	500,000	150,000	100,000	150,000	50,000	0	1,260,000
	Citico WTP Pretreatment Phase 1	0	0	25,000	25,000	25,000	25,000	25,000	25,500	500,000	500,000	1,000,000	423,038	2,573,538
	Citoco WTP Filtration - Phase 2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Missionary Ridge Storage Tank	0	0	25,000	25,000	25,000	25,000	25,000	100,000	0	0	0	0	225,000
	Wastewater Treatment & Handling Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
	CHAT-Replace Lkt Mtn Supp Mai		15,000	15,000	0	0	0	0	0	0	0	0	0	30,000
	NRW Pressure Reduction	0	0	0	0	0	0	0	0	25,000	25,000	100,000	50,000	200,000
														0
														0
	Alridge unit													0
			125,000	125,000	125,000	125,000	125,000	125,000						750,000
														0
														0
														0

SCHEDULE 6
FORM 165

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2009

	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	OPERATING REVENUES														1
2	WATER (L9,SC5)	2,775,095	2,614,828	2,797,132	2,700,934	2,854,713	3,076,231	3,036,800	3,123,952	3,137,703	3,193,214	2,978,405	3,168,941	35,457,149	2
3	SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	4
5	MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	TOTAL	2,889,851	2,729,584	2,911,888	2,815,690	2,969,469	3,190,987	3,150,756	3,238,708	3,252,459	3,307,970	3,093,161	3,283,697	36,834,221	6
7	OPERATING EXPENSE														7
8	LABOR (L14,SC5)	446,195	388,894	421,069	401,432	426,186	401,582	417,852	428,186	390,046	436,999	426,366	422,439	5,011,246	8
9	PURCHASED WATER	3,610	3,875	4,618	4,724	4,724	4,405	4,512	4,618	4,618	3,875	4,193	4,514	52,284	9
10	FUEL & POWER	171,056	154,581	177,385	169,410	180,789	192,639	195,900	191,951	204,895	180,464	188,726	155,165	2,162,972	10
11	CHEMICALS	85,641	82,367	94,353	87,884	105,475	100,109	102,666	97,758	102,410	88,137	95,095	87,731	1,135,556	11
12	WASTE DISPOSAL	16,907	16,142	20,608	17,863	20,851	27,902	43,287	20,952	10,560	26,771	20,692	16,628	259,173	12
13	MANAGEMENT FEES	400,492	380,395	392,027	395,332	395,592	402,460	404,402	386,594	393,755	403,624	379,016	432,475	4,766,164	13
14	GROUP INSURANCE	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	1,811,014	14
15	PENSIONS	66,287	66,287	66,287	66,287	66,287	66,287	66,287	66,287	66,287	66,287	66,287	66,287	795,439	15
16	REG. EXPENSE (L16,SC5)	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	149,331	16
17	INSURANCE NOT GROUP	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	595,173	17
18	CUSTOMER ACCTG (L22,SC5)	108,307	107,146	107,358	108,207	107,146	107,358	108,507	107,146	107,358	108,207	107,146	107,358	1,291,242	18
19	RENTS	4,763	5,076	5,102	4,648	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,325	19
20	GENERAL OFFICE	19,358	18,228	20,479	17,815	18,613	20,959	18,304	19,790	19,577	17,672	19,627	19,765	230,387	20
21	MISCELLANEOUS	162,390	150,727	157,357	190,577	155,737	162,989	144,146	148,585	209,601	143,761	145,528	158,555	1,930,175	21
25	OTHER MAINT. EXPENSE	77,045	64,836	74,037	84,867	105,904	80,234	91,055	119,169	67,291	111,690	63,671	59,003	999,004	25
22	TOTAL	1,777,918	1,651,516	1,753,639	1,762,004	1,806,847	1,784,459	1,814,524	1,808,601	1,794,131	1,807,314	1,737,079	1,747,451	21,245,484	22
	OTHER OPERATING EXPENSES														
27	DEPRECIATION	456,726	456,956	458,518	460,079	461,641	463,203	464,765	466,295	469,856	471,651	473,560	478,016	5,583,269	27
28	AMORTIZATION	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,776	28
29	GENERAL TAXES (L41,SC5)	343,087	338,956	341,383	334,975	334,700	332,931	333,664	334,700	331,956	335,571	334,932	334,231	4,031,326	29
30	SIT (L48,SC5)	5,320	(499)	3,014	(1,779)	5,463	21,470	16,819	22,693	24,937	26,779	20,933	26,817	176,167	30
31	FIT (L53,SC5)	26,780	(2,514)	15,175	(8,956)	27,503	108,083	84,671	115,247	125,537	144,679	105,362	145,068	886,655	31
32															32
33	TOTAL OPERATING EXP	2,619,980	2,454,562	2,581,877	2,556,472	2,646,303	2,720,294	2,724,791	2,759,884	2,756,609	2,798,341	2,682,035	2,743,730	32,044,678	33
34	UTILITY OPER INCOME	269,871	275,022	330,011	259,219	323,167	470,693	425,964	478,824	495,850	509,629	411,127	539,967	4,789,343	34
35	OTHER INCOME & DED														35
36	NONOPERATING RENTAL INCOME													0	36
37	DIVIDEND INCOME - COMMON													0	37
38	- PREFERRED													0	38
39	INTEREST INCOME (L62,SC3)	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	AFUDC (AFUDC WORKSHEET)	16,817	21,385	25,783	30,181	34,771	37,301	39,032	42,620	45,648	49,328	53,793	58,412	455,273	40
41														0	41
42	M&J MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	GAIN (LOSS) ON DISPOSITION													0	43
44														0	44
45	TOTAL OTHER INCOME	16,817	21,385	25,783	30,181	34,771	37,301	39,032	42,620	45,648	49,328	53,793	58,412	455,273	45
46	MISC AMORTIZATION (L69,SC5)	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47														0	47
48	MISC OTHER DEDUCTIONS	530	530	34,479	2,122	1,061	18,566	1,061	2,122	7,957	1,061	1,061	7,957	78,507	48
49	GENERAL TAXES													0	49
50	SIT (SCH 4)	(34)	(34)	(2,202)	(138)	(69)	(1,168)	(69)	(138)	(478)	(69)	(69)	(478)	(4,947)	50
51	FIT (SCH 4)	(174)	(174)	(11,067)	(694)	(347)	(5,879)	(347)	(694)	(2,407)	(347)	(347)	(2,407)	(24,906)	51
52	TOTAL OTHER DEDUCTIONS	322	322	21,190	1,290	645	11,519	645	1,290	5,071	645	645	5,071	48,654	52
53	TOTAL OTHER INCOME NET	16,495	21,062	4,593	28,892	34,126	25,783	38,388	41,331	40,777	48,683	53,149	53,340	406,620	53
54	INCOME BEFORE INTEREST	286,366	296,084	334,604	288,111	357,293	496,476	464,352	520,155	536,627	558,312	464,275	593,307	5,195,962	54
55	INTEREST CHARGES:													0	55
56	LONG TERM DEBT	187,954	246,889	283,431	277,507	277,422	277,337	277,245	277,154	277,061	276,967	276,873	335,786	3,271,636	56
57	AMORTIZATION	3,288	3,288	4,413	4,413	4,413	4,413	4,413	4,413	4,413	5,413	5,413	5,413	53,706	57
58	SHORT TERM DEBT (L56,SC3)	55,762	63,557	54,457	41,957	45,723	47,390	49,523	51,515	54,095	37,267	19,175	22,292	542,713	58
59	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	AFUDC DEBT	(9,962)	(12,668)	(15,274)	(17,879)	(20,598)	(22,097)	(23,122)	(25,246)	(27,160)	(29,221)	(31,667)	(34,602)	(269,699)	60
61	TOTAL INTEREST	237,051	301,066	327,027	305,998	306,960	307,043	308,059	307,834	308,409	290,426	269,794	328,889	3,598,356	61
62	NET INCOME	49,315	(4,982)	7,577	(17,887)	50,333	189,433	155,293	212,320	228,218	267,885	194,481	264,418	1,597,606	62
63															63
64	PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080	64
65	NET INCOME TO COMMON	43,559	(10,738)	1,821	(23,644)	44,576	183,676	150,537	206,564	222,461	262,129	188,724	258,661	1,528,526	65

SCHEDULE 3
CASH FORECAST

TENNESSEE-AMERICAN WATER COMPANY
PLAN YEAR: 2009

	DESCRIPTION	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
01	CASH RECEIPTS:														01
02	CUST A/R - (L13,SC1)	3,157,259	3,093,820	3,450,719	2,703,784	3,153,115	3,502,104	3,218,871	3,570,566	3,189,254	3,735,480	3,201,306	3,511,884	39,488,162	02
03	MISC A/R (L4,166)	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	03
04	COLLECTIONS FOR OTHERS (L25+L26,SC1	1,686,690	1,567,328	1,737,439	1,462,665	1,675,191	1,711,566	1,746,952	2,011,175	1,726,876	1,732,129	1,632,498	1,733,643	20,424,152	04
05														0	05
06	SECURITIES (Bonds and Preferred)	0	0	9,000,000	0	0	0	0	0	0	12,000,000	0	0	21,000,000	06
07	OTHER (L32,SC3B)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	07
08	Equity			3,000,000										3,000,000	08
09	TOTAL	4,961,705	4,778,904	17,305,914	4,284,205	4,946,062	5,331,426	5,083,579	5,699,497	5,033,886	17,585,365	4,951,560	5,363,283	85,325,386	09
	CASH DISBURSEMENTS:														
10	PENSIONS (INPUT)													0	10
11	RATE CASE (INPUT)	0												0	11
12	OTHER O&M (L31,SC3C)	1,954,942	1,812,485	1,763,696	2,145,712	1,960,532	2,002,871	1,987,475	1,961,039	2,016,947	2,047,227	1,911,178	2,071,326	23,635,432	12
13	FIT (INPUT MAR) (SC2,COL9)	0			83,126		83,126			90,892			597,370	854,513	13
14	SIT (INPUT APR) (SC2A.COL9)	0					1,924			51,104			100,440	153,468	14
15	OTHER TAX (L18,SC3B)	411,666	3,027,323	31,566	33,760	33,371	31,783	417,041	30,165	31,475	32,805	29,038	33,616	4,143,610	15
16	LTD INTEREST (Bonds)	18,069	422,319	458,020	551,969	18,069	134,339	18,715	422,965	388,592	552,615	18,715	134,340	3,138,727	16
17	STD INT (L9,SC3A)	55,762	63,557	54,457	41,957	45,723	47,390	49,523	51,515	54,095	37,267	19,175	22,292	542,713	17
18	COLLECTIONS FOR OTHERS (L27,SC3B)	1,824,215	1,691,066	1,853,460	1,593,084	1,795,953	1,868,109	1,941,180	2,203,598	1,901,474	1,928,525	1,805,866	1,900,235	22,306,764	18
19	PRIOR YEAR (INPUT)													0	19
20	SINKING FUND (Preferred&Sinkng Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	DIVIDEND-PREF (DEBT PMT)	0	0	17,270	0	0	17,270	0	0	17,270	0	0	17,270	69,080	21
22	DIVIDENDS-COM (SC2B)			1,241,522			25,981			153,456			433,042	1,854,002	22
23	LTD MATURITIES	10,469	10,551	1,030,635	10,719	10,804	11,534	11,627	11,718	11,811	11,905	11,999	12,093	1,155,865	23
24	OTHER DISB (L11,SC3B)	3,667	4,667	27,967	9,167	3,667	24,267	4,667	3,667	12,767	213,500	3,500	11,600	323,103	24
														0	
25	TOTAL	4,278,791	7,031,968	6,478,594	4,469,494	3,868,120	4,248,594	4,430,228	4,684,667	4,729,882	4,823,844	3,799,471	5,333,624	58,177,276	25
26	INTERNALLY GENERATED FUNDS	682,914	(2,253,064)	10,827,320	(185,289)	1,077,942	1,082,832	653,351	1,014,830	304,004	12,761,521	1,152,089	29,659	27,148,110	26
27	ADD: EXTENSION DEPOSITS	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000	27
28	CONST REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	TOTAL	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000	29
30	FUNDS AVAILABLE FOR CONSTRUCTION	849,581	(2,086,397)	10,993,987	(18,622)	1,244,609	1,249,499	820,018	1,181,497	470,671	12,928,188	1,318,756	196,326	29,148,110	30
31	LESS:CONSTR (L59,SC3D)	1,644,316	1,638,835	1,650,223	1,644,944	1,664,436	1,661,403	1,517,656	1,513,350	1,517,809	1,616,633	1,611,274	1,606,731	19,287,609	31
32	RETIRE (INPUT) 2000 SBP													0	32
33	EXT REFS (INPUT) 2000 SBP	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	67,000	1,000,000	33
34	PRIOR YR (INPUT)		0	0		0	0	0	0	0	0	0	0	0	34
35	TOTAL	1,727,316	1,721,835	1,733,223	1,727,944	1,747,436	1,744,403	1,600,656	1,596,350	1,600,809	1,699,633	1,694,274	1,693,731	20,287,609	35
														0	
36	BALANCE GENERATED	(877,735)	(3,808,232)	9,260,764	(1,746,566)	(502,827)	(494,904)	(780,638)	(414,853)	(1,130,138)	11,228,555	(375,518)	(1,497,405)	8,860,501	36
37															37
38	BEG CASH (INPUT JAN ONLY)	255,255	254,520	246,288	247,052	260,486	257,659	262,755	262,117	262,264	265,126	263,681	263,163	255,255	38
39	ADD: BALANCE GENERATED (L36,SC3)	(877,735)	(3,808,232)	9,260,764	(1,746,566)	(502,827)	(494,904)	(780,638)	(414,853)	(1,130,138)	11,228,555	(375,518)	(1,497,405)	8,860,503	39
40	SALE OF INVESTMENTS			0	0	0	0	0	0	0	0	0	0	0	40
41	BANK LOANS	877,000	3,800,000		1,760,000	500,000	500,000	780,000	415,000	1,133,000		375,000	1,495,000	11,635,000	41
42	SUB-TOTAL	254,520	246,288	9,507,052	260,486	257,659	262,755	262,117	262,264	265,126	11,493,681	263,163	260,758	23,595,869	42
43	LESS: BANK LOANS REPAYMENT			(9,260,000)							(11,230,000)			(20,490,000)	43
44	INVESTMENTS													0	44
45	ENDING CASH BALANCE	254,520	246,288	247,052	260,486	257,659	262,755	262,117	262,264	265,126	263,681	263,163	260,758	260,758	45
46	CREDIT LINE REQUIRED	17,167,000	20,967,000	21,442,290	13,467,000	13,967,000	14,467,000	15,247,000	15,669,965	16,795,000	17,347,615	5,940,000	7,435,000	7,435,000	46
47	ACCUMULATED BANK LOANS	17,167,000	20,967,000	11,707,000	13,467,000	13,967,000	14,467,000	15,247,000	15,662,000	16,795,000	5,565,000	5,940,000	7,435,000	7,435,000	47
48	ACCUMULATED INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	48

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CAPITAL STRUCTURE AFTER FINANCING:

	PRIOR DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
LONG TERM DEBT (Bonds)	49,985,237	49,974,768	49,964,217	57,933,582	57,922,863	57,912,059	57,900,525	57,888,898	57,877,180	57,865,369	69,853,464	69,841,465	69,829,372
PREFERRED STOCK (Preferred)	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600
SHORT TERM DEBT (Sch.3,L48)	16,290,000	17,167,000	20,967,000	11,707,000	13,467,000	13,967,000	14,467,000	15,247,000	15,662,000	16,795,000	5,565,000	5,940,000	7,435,000
COMMON EQUITY (Sch.6,L73)	50,882,781	50,926,340	50,915,601	52,675,899	52,652,255	52,696,832	52,854,527	53,005,064	53,211,628	53,280,633	53,542,762	53,731,687	53,557,306
	118,539,618	119,449,708	123,228,418	123,698,081	125,423,718	125,957,491	126,603,652	127,522,562	128,132,408	129,322,602	130,342,826	130,894,752	132,203,278
% OF TOTAL													
LONG TERM DEBT	42.2%	41.8%	40.5%	46.8%	46.2%	46.0%	45.7%	45.4%	45.2%	44.7%	53.6%	53.4%	52.8%
PREFERRED STOCK	1.2%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.0%
SHORT TERM DEBT	13.7%	14.4%	17.0%	9.5%	10.7%	11.1%	11.4%	12.0%	12.2%	13.0%	4.3%	4.5%	5.6%
COMMON EQUITY	42.9%	42.6%	41.3%	42.6%	42.0%	41.8%	41.7%	41.6%	41.5%	41.2%	41.1%	41.0%	40.5%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

INVESTMENT PLAN FORECAST FOR THE YEAR: 2009 FORECAST OF BOOKED EXPENDITURES

PROGRAM OF CONSTRUCTION ITEM	PLAN JAN	PLAN FEB	PLAN MAR	PLAN APR	PLAN MAY	PLAN JUN	PLAN JUL	PLAN AUG	PLAN SEP	PLAN OCT	PLAN NOV	PLAN DEC	TOTAL
Item A----MAINS & HYDRANTS, DEPOSIT AGREEMENTS	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000
Item B----MAINS & HYDRANTS, COMPANY EXPENSE	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Item C----SERVICES	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	290,000
Item D----METERS & INSTALLATIONS	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	900,000
Item E----OFFICE FURNITURE & EQUIPMENT	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,500,000
Item F----TRANSPORTATION EQUIPMENT	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	650,000
Item G----GENERAL EQUIPMENT	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	1,150,000
Item H----MISCELLANEOUS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
SUB-TOTAL	840,833	840,833	840,833	840,833	840,833	840,833	840,833	840,833	840,833	840,833	840,833	840,833	10,090,000
LESS: Item A	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000
TOTAL	674,167	674,167	674,167	674,167	674,167	674,167	674,167	674,167	674,167	674,167	674,167	674,167	8,090,000
CPS # INVESTMENT PROJECTS:	PLAN JAN	PLAN FEB	PLAN MAR	PLAN APR	PLAN MAY	PLAN JUN	PLAN JUL	PLAN AUG	PLAN SEP	PLAN OCT	PLAN NOV	PLAN DEC	TOTAL
													0
TN DOT Relocations	0	0	0	0	25,000	25,000	25,000	25,000	50,000		0	0	150,000
Ringold Rd @ I-75													0
Citico WTP Pretreatment Phase 1	682,000	682,000	682,000	682,000	682,000	682,000	682,000	682,000	682,000	682,000	682,000	682,000	8,184,000
Citoco WTP Filtration - Phase 2										120,000	120,000	120,000	360,000
Missionary Ridge Storage Tank										33,000	33,000	34,000	100,000
Wastewater Treatment & Handling Improvements													0
CHAT-Replace Lkt Mtn Supp Mai	141,666	141,666	141,666	141,666	141,666	141,670							850,000
NRW Pressure Reduction			16,667	16,667	16,667	16,667	16,667	16,667					100,000
Convert East Ridge Resv. To Pumped Storage													0
3000'-24" Tennessee River Crossing													0
Replace Lookout Mtn. Pump #4, Install 2,100'-8"													0
													0
													0

SCHEDULE 6
FORM 168

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2010

	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	OPERATING REVENUES														1
2	WATER (L9,SC5)	2,775,695	2,614,349	2,797,820	2,701,142	2,855,694	3,078,577	3,038,344	3,126,734	3,140,638	3,195,971	2,950,074	3,144,607	35,449,645	2
3	SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	4
5	MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	TOTAL	2,890,451	2,729,105	2,912,576	2,815,898	2,970,450	3,193,333	3,153,100	3,241,490	3,255,394	3,310,727	3,064,830	3,259,363	36,826,717	6
7	OPERATING EXPENSE														7
8	LABOR (L14,SC5)	464,042	404,450	437,911	417,489	445,313	417,646	434,566	445,313	405,648	456,559	443,421	439,336	5,211,696	8
9	PURCHASED WATER	3,757	4,030	4,795	4,904	4,904	4,576	4,686	4,795	4,795	4,030	4,356	4,682	54,310	9
10	FUEL & POWER	173,322	156,507	179,767	171,633	183,240	195,327	198,653	194,625	207,828	182,909	191,335	160,809	2,195,956	10
11	CHEMICALS	90,137	83,808	96,095	89,464	107,495	101,994	104,615	99,615	104,353	89,723	99,930	91,257	1,158,485	11
12	WASTE DISPOSAL	17,189	16,405	20,983	18,169	21,250	28,460	44,229	21,335	10,684	27,300	21,069	17,333	264,406	12
13	MANAGEMENT FEES	405,431	385,113	396,866	400,027	400,341	407,200	409,429	391,367	398,432	408,400	383,601	438,839	4,825,045	13
14	GROUP INSURANCE	160,134	160,134	160,134	160,134	160,134	160,134	160,134	160,134	160,134	160,134	160,134	160,134	1,921,612	14
15	PENSIONS	66,556	66,556	66,556	66,556	66,556	66,556	66,556	66,556	66,556	66,556	66,556	66,556	798,667	15
16	REG. EXPENSE (L18,SC5)	12,444	12,444	12,444	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	49,332	16
17	INSURANCE NOT GROUP	54,094	54,094	54,094	54,094	54,094	54,094	54,094	54,094	54,094	54,094	54,094	54,094	649,129	17
18	CUSTOMER ACCTG (L22,SC5)	111,553	110,360	110,579	111,453	110,360	110,579	111,753	110,360	110,579	111,453	110,360	110,579	1,329,967	18
19	RENTS	4,763	5,078	5,102	4,648	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,325	19
20	GENERAL OFFICE	19,901	18,756	21,078	18,323	18,878	21,550	18,682	20,282	20,144	18,163	20,326	20,329	236,409	20
21	MISCELLANEOUS	166,164	149,891	160,881	194,720	159,315	166,714	147,359	151,682	214,922	146,911	148,698	162,005	1,969,463	21
25	OTHER MAINT. EXPENSE	79,326	66,753	76,228	87,383	109,051	82,611	93,756	122,715	69,280	115,217	65,551	60,743	1,028,615	25
22	TOTAL	1,628,814	1,694,380	1,803,513	1,800,330	1,846,636	1,823,346	1,854,492	1,846,979	1,833,355	1,847,429	1,775,339	1,792,602	21,749,416	22
	OTHER OPERATING EXPENSES														
27	DEPRECIATION	478,016	478,248	479,855	481,462	483,069	484,677	486,284	487,891	489,498	491,337	493,292	536,906	5,870,534	27
28	AMORTIZATION	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,776	28
29	GENERAL TAXES (L41,SC5)	351,380	347,129	349,629	343,029	342,745	340,924	341,884	342,745	339,963	343,643	342,984	342,262	4,128,318	29
30	SIT (L48,SC5)	2,483	(4,289)	603	(4,514)	2,354	18,314	13,725	19,641	21,855	22,556	14,223	11,418	116,570	30
31	FIT (L53,SC5)	12,502	(21,594)	3,035	(22,722)	11,848	92,196	69,092	98,882	110,022	113,559	71,602	57,483	596,904	31
32															32
33	TOTAL OPERATING EXP	2,683,343	2,504,022	2,646,782	2,607,734	2,697,802	2,769,605	2,775,625	2,809,486	2,804,840	2,828,673	2,707,588	2,750,819	32,585,518	33
34	UTILITY OPER INCOME	207,106	225,083	265,793	208,164	273,448	423,729	377,474	432,004	450,554	482,054	357,242	508,544	4,241,199	34
35	OTHER INCOME & DED														35
36	NONOPERATING RENTAL INCOME													0	36
37	DIVIDEND INCOME - COMMON													0	37
38	- PREFERRED													0	38
39	INTEREST INCOME (L62,SC3)	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	AFUDC (AFUDC WORKSHEET)	62,580	66,171	69,481	72,881	73,558	73,153	75,450	77,747	79,729	81,351	84,210	43,591	859,905	40
41														0	41
42	M&J MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	GAIN (LOSS) ON DISPOSITION													0	43
44														0	44
45	TOTAL OTHER INCOME	62,580	66,171	69,481	72,881	73,558	73,153	75,450	77,747	79,729	81,351	84,210	43,591	859,905	45
46	MISC AMORTIZATION (L69,SC5)	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47														0	47
48	MISC OTHER DEDUCTIONS	546	546	35,514	2,185	1,093	19,123	1,093	2,185	8,195	1,093	1,093	8,195	80,662	48
49	GENERAL TAXES													0	49
50	SIT (SCH 4)	(36)	(36)	(2,269)	(142)	(71)	(1,204)	(71)	(142)	(494)	(71)	(71)	(494)	(5,100)	50
51	FIT (SCH 4)	(179)	(179)	(11,425)	(715)	(358)	(6,062)	(358)	(715)	(2,486)	(358)	(358)	(2,486)	(25,677)	51
52	TOTAL OTHER DEDUCTIONS	332	332	21,819	1,328	664	11,857	664	1,328	5,216	664	664	5,216	50,085	52
53	TOTAL OTHER INCOME NET	62,248	65,839	47,663	71,553	72,893	61,296	74,786	76,419	74,513	80,687	83,546	38,375	809,819	53
54	INCOME BEFORE INTEREST	269,356	290,923	313,456	279,717	346,342	485,025	452,261	508,423	525,067	562,741	470,788	546,919	5,051,018	54
55	INTEREST CHARGES:													0	55
56	LONG TERM DEBT	259,736	340,100	334,176	328,253	328,168	328,083	327,991	327,900	327,807	365,626	365,532	445,864	4,079,252	56
57	AMORTIZATION	5,413	5,413	5,413	5,413	5,413	5,413	5,413	5,413	5,413	6,071	6,071	6,071	66,931	57
58	SHORT TERM DEBT (L56,SC3)	18,437	24,968	30,580	32,670	35,037	35,203	36,145	37,350	39,747	29,403	17,010	18,843	355,393	58
59	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	AFUDC DEBT	(37,072)	(39,199)	(41,160)	(43,174)	(43,575)	(43,335)	(44,696)	(46,057)	(47,231)	(46,191)	(49,885)	(25,823)	(509,397)	60
61	TOTAL INTEREST	246,514	331,281	329,009	323,162	325,043	325,363	324,853	324,606	325,736	352,909	338,725	444,975	3,992,178	61
62	NET INCOME	22,842	(40,359)	(15,553)	(43,444)	21,299	159,661	127,408	183,817	199,331	209,832	132,060	101,944	1,058,840	62
63															63
64	PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080	64
65	NET INCOME TO COMMON	17,086	(46,115)	(21,310)	(49,201)	15,542	153,905	121,651	178,061	193,574	204,075	126,303	96,188	989,760	65

SCHEDULE 3
CASH FORECAST

TENNESSEE-AMERICAN WATER COMPANY
PLAN YEAR: 2010

	DESCRIPTION	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
01	CASH RECEIPTS:														01
02	CUST A/R - (L13,SC1)	3,160,107	3,098,345	3,443,458	2,713,047	3,156,475	3,505,756	3,222,329	3,572,091	3,195,106	3,767,421	3,229,519	3,526,350	39,610,004	02
03	MISC A/R (L4,16B)	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	03
04	COLLECTIONS FOR OTHERS (L25+L26,SC1	1,686,690	1,567,328	1,737,439	1,462,665	1,675,191	1,711,566	1,746,952	2,011,175	1,726,676	1,732,129	1,632,498	1,733,643	20,424,152	04
05														0	05
06	SECURITIES (Bonds and Preferred)	0	0	0	0	0	0	0	0	0	7,900,000	0	0	7,900,000	06
07	OTHER (L32,SC3B)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	07
08	Equity			3,000,000										3,000,000	08
09	TOTAL	4,964,553	4,783,429	8,298,653	4,293,468	4,949,422	5,335,078	5,087,037	5,701,022	5,039,738	13,537,306	4,979,773	5,377,749	72,347,228	09
	CASH DISBURSEMENTS:														
10	PENSIONS (INPUT)													0	10
11	RATE CASE (INPUT)	0												0	11
12	OTHER O&M (L31,SC3C)	1,846,057	1,645,799	1,659,448	2,023,785	1,809,367	1,685,392	1,882,646	1,811,509	1,895,401	1,875,883	1,737,868	1,613,616	21,686,772	12
13	FIT (INPUT MAR) (SC2,COL9)	0			40,743		40,743			(16,462)			476,542	541,566	13
14	SIT (INPUT APR) (SC2A,COL9)	0					(12,334)			42,325			61,360	91,351	14
15	OTHER TAX (L18,SC3B)	415,399	3,108,198	31,566	33,760	33,371	31,783	417,041	30,165	31,475	32,805	29,038	33,616	4,228,216	15
16	LTD INTEREST (Bonds)	18,069	422,319	1,017,283	551,969	18,069	134,339	18,715	422,965	947,855	552,615	18,715	134,340	4,257,253	16
17	STD INT (L9,SC3A)	16,437	24,968	30,580	32,670	35,037	35,203	36,145	37,350	39,747	29,403	17,010	18,843	355,393	17
18	COLLECTIONS FOR OTHERS (L27,SC3B)	1,824,528	1,691,378	1,853,773	1,593,396	1,796,266	1,868,421	1,941,493	2,203,910	1,901,786	1,928,837	1,806,178	1,900,547	22,310,513	18
19	PRIOR YEAR (INPUT)													0	19
20	SINKING FUND (Preferred&Sinking Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	DIVIDEND-PREF (DEBT PMT)	0	0	17,270	0	0	17,270	0	0	17,270	0	0	17,270	69,080	21
22	DIVIDENDS-COM (SC2B)			1,241,602			(37,754)			90,185			692,965	1,986,997	22
23	LTD MATURITIES	10,469	10,551	1,030,635	10,719	10,804	11,534	11,627	11,718	11,811	11,905	11,999	12,093	1,155,865	23
24	OTHER DISB (L11,SC3B)	3,667	4,667	27,967	9,167	3,667	24,267	4,667	3,667	12,767	213,500	3,500	11,600	323,103	24
														0	
25	TOTAL	4,136,626	6,907,880	6,910,124	4,296,208	3,706,581	3,998,863	4,312,334	4,521,284	4,974,160	4,644,949	3,624,309	4,972,792	57,006,111	25
26	INTERNALLY GENERATED FUNDS	827,927	(2,124,451)	1,388,529	(2,740)	1,242,841	1,336,215	774,703	1,179,738	65,578	8,892,357	1,355,464	404,957	15,341,117	26
27	ADD: EXTENSION DEPOSITS	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000	27
28	CONST REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	TOTAL	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000	29
30	FUNDS AVAILABLE FOR CONSTRUCTION	994,594	(1,957,784)	1,555,196	163,927	1,409,508	1,502,882	941,370	1,346,405	232,245	9,059,024	1,522,131	571,624	17,341,117	30
31	LESS:CONSTR (L59,SC3D)	1,397,520	1,393,210	1,405,904	1,401,824	1,426,012	1,426,497	1,423,741	1,420,984	1,426,939	1,491,659	1,488,227	1,536,976	17,239,496	31
32	RETIRE (INPUT) 2000 SBP													0	32
33	EXT REFS (INPUT) 2000 SBP	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	87,000	1,000,000	33
34	PRIOR YR (INPUT)		0	0		0	0	0	0	0	0	0	0	0	34
35	TOTAL	1,480,520	1,476,210	1,488,904	1,484,824	1,509,012	1,509,497	1,506,741	1,503,984	1,509,939	1,574,659	1,571,227	1,623,976	18,239,496	35
														0	
36	BALANCE GENERATED	(485,926)	(3,433,994)	66,292	(1,320,897)	(99,504)	(6,615)	(565,371)	(157,579)	(1,277,694)	7,484,365	(49,096)	(1,052,352)	(898,379)	36
37															
38	BEG CASH (INPUT JAN ONLY)	256,499	256,573	255,579	255,871	254,974	255,470	248,855	248,484	248,905	251,211	249,576	250,480	256,499	38
39	ADD: BALANCE GENERATED (L36,SC3)	(485,926)	(3,433,994)	66,292	(1,320,897)	(99,504)	(6,615)	(565,371)	(157,579)	(1,277,694)	7,484,365	(49,096)	(1,052,352)	(898,371)	39
40	SALE OF INVESTMENTS			0	0	0	0	0	0	0	0	0	0	0	40
41	BANK LOANS	486,000	3,433,000		1,320,000	100,000		565,000	158,000	1,280,000		50,000	1,050,000	8,442,000	41
42	SUB-TOTAL	256,573	255,579	321,871	254,974	255,470	248,855	248,484	248,905	251,211	7,735,576	250,480	248,128	10,576,106	42
43	LESS: BANK LOANS REPAYMENT			(66,000)							(7,486,000)			(7,552,000)	43
44	INVESTMENTS													0	44
45	ENDING CASH BALANCE	256,573	255,579	255,871	254,974	255,470	248,855	248,484	248,905	251,211	249,576	250,480	248,128	248,128	45
46	CREDIT LINE REQUIRED	5,774,000	9,207,000	10,241,553	10,461,000	10,561,000	10,712,609	11,126,000	11,548,965	12,564,000	13,116,615	5,128,000	6,178,000	6,178,000	46
47	ACCUMULATED BANK LOANS	5,774,000	9,207,000	9,141,000	10,461,000	10,561,000	10,561,000	11,126,000	11,284,000	12,564,000	5,078,000	5,128,000	6,178,000	6,178,000	47
48	ACCUMULATED INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	48

JOINT PROPOSAL EXHIBIT 1
TRA 01-00183 ATTACHMENT
Page 10 of 12

CAPITAL STRUCTURE AFTER FINANCING:

	PRIOR DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
LONG TERM DEBT (Bonds)	69,829,372	69,818,903	69,808,352	68,777,717	68,766,998	68,756,194	68,744,660	68,733,033	68,721,315	68,709,504	76,597,599	76,585,600	76,573,507
PREFERRED STOCK (Preferred)	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600	1,381,600
SHORT TERM DEBT (Sch.3,L48)	5,288,000	5,774,000	9,207,000	9,141,000	10,461,000	10,561,000	10,561,000	11,126,000	11,284,000	12,564,000	5,078,000	5,128,000	6,178,000
COMMON EQUITY (Sch.6,L73)	55,209,653	55,226,738	55,180,623	56,917,711	56,868,510	56,884,053	57,075,712	57,197,363	57,375,424	57,478,814	57,682,889	57,809,193	57,212,415
	131,708,625	132,201,241	135,577,575	136,218,028	137,478,108	137,582,847	137,762,972	138,437,996	138,762,339	140,133,918	140,740,088	140,904,393	141,345,522
% OF TOTAL													
LONG TERM DEBT	53.0%	52.8%	51.5%	50.5%	50.0%	50.0%	49.9%	49.6%	49.5%	49.0%	54.4%	54.4%	54.2%
PREFERRED STOCK	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
SHORT TERM DEBT	4.0%	4.4%	6.8%	6.7%	7.6%	7.7%	7.7%	8.0%	8.1%	9.0%	3.6%	3.6%	4.4%
COMMON EQUITY	41.9%	41.8%	40.7%	41.8%	41.4%	41.3%	41.4%	41.3%	41.3%	41.0%	41.0%	41.0%	40.5%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

INVESTMENT PLAN FORECAST FOR THE YEAR: 2010 FORECAST OF BOOKED EXPENDITURES

PROGRAM OF CONSTRUCTION ITEM	PLAN JAN	PLAN FEB	PLAN MAR	PLAN APR	PLAN MAY	PLAN JUN	PLAN JUL	PLAN AUG	PLAN SEP	PLAN OCT	PLAN NOV	PLAN DEC	TOTAL
Item A----MAINS & HYDRANTS, DEPOSIT AGREEMENTS	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000
Item B----MAINS & HYDRANTS, COMPANY EXPENSE	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	3,200,000
Item C----SERVICES	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
Item D----METERS & INSTALLATIONS	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	900,000
Item E----OFFICE FURNITURE & EQUIPMENT	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,500,000
Item F----TRANSPORTATION EQUIPMENT	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	675,000
Item G----GENERAL EQUIPMENT	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	95,833	1,150,000
Item H----MISCELLANEOUS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
SUB-TOTAL	860,417	860,417	860,417	860,417	860,417	860,417	860,417	860,417	860,417	860,417	860,417	860,417	10,325,000
LESS: Item A	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,000,000
TOTAL	693,750	693,750	693,750	693,750	693,750	693,750	693,750	693,750	693,750	693,750	693,750	693,750	8,325,000
CPS # INVESTMENT PROJECTS:	PLAN JAN	PLAN FEB	PLAN MAR	PLAN APR	PLAN MAY	PLAN JUN	PLAN JUL	PLAN AUG	PLAN SEP	PLAN OCT	PLAN NOV	PLAN DEC	TOTAL
TN DOT Relocations	0	0	0	0	25,000	25,000	25,000	25,000	50,000		0	0	150,000
Ringold Rd @ I-75													0
Citico WTP Pretreatment Phase 1	203,042	203,042	203,042	203,042	203,042	203,042	203,042	203,042	203,042	203,042	203,042	203,042	2,436,500
Citico WTP Filtration - Phase 2	184,167	184,167	184,167	184,167	184,167	184,167	184,167	184,167	184,167	184,167	184,167	184,167	2,210,000
Missionary Ridge Storage Tank	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	2,700,000
Wastewater Treatment & Handling Improvements													0
CHAT-Replace Lkl Mtn Supp Mai													0
NRW Pressure Reduction			16,667	16,667	16,667	16,667	16,667	16,667					100,000
Convert East Ridge Resv. To Pumped Storage										116,667	116,667	116,667	350,000
3000'-24" Tennessee River Crossing													0
													0
													0

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller/John Watson

GENERAL

Question:

18. Provide a copy of TAWC's 2008, 2009 and 2010 budgets, including underlying rationale and assumptions.

Response:

Attached to this response are copies of the income statements, cash flows, capital structures and capital spending budgets for 2008, 2009, and 2010.

The budget preparation starts with a base period of historical information and then is adjusted for known and measurable changes to arrive at the budget projections. The revenues are adjusted to reflect normal growth, weather normalization and gain or loss of major customers to arrive at the appropriate sales levels. That sales level is used to determine system delivery which is used to determine production cost. The number of employees is determined and adjusted for retirements, new hires, and wage increases. Payroll then becomes the basis for benefit calculations. The capital budget is determined and incorporated into the cash flow projection which also includes re-financings, new debt issues and the short-term debt lines of credit. These are used to determine interest expense. The capital budget provides the basis for depreciation and property taxes. Income tax calculations are made quarterly to complete the process. The attached plans do not include an additional rate increase from this case, or others that may be needed during this time frame.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Each Witness

GENERAL

Question:

17. Please provide support of **all** statistics referenced in all testimony filed by TAWC in this case.

Response:

All statistics are supported in the testimony with the exception of information contained in the testimony of Dr. Edward Spitznagel. The additional information related to Dr. Spitznagel's testimony is provided in the response to question 1.

Tennessee-American Water Company
Report on Field Service Operations

	Service Metric		January	February	March	April	May	June	July	August	September	October	November	December
4 A	Number of Service Orders Worked Monthly	2005	4,971	4,326	5,162	4,556	4,680	5,113	4,506	4,698	5,051	6,356	6,022	5,726
		2006	6,053	6,838	7,540	6,667	7,900	7,419	7,235	7,391	6,786	6,783	6,652	7,064
		2007	7,909	6,378	7,290	6,831	8,006	7,994	7,243	8,448	7,516	8,124	6,931	6,333
4 B	Appointments-% appointment orders on time	2005	99.13%	99.40%	99.40%	99.78%	99.72%	99.73%	99.71%	99.49%	99.49%	99.56%	99.55%	99.60%
		2006	99.77%	99.65%	99.83%	99.82%	99.84%	99.69%	99.82%	99.86%	99.60%	99.82%	99.68%	99.89%
		2007	99.76%	99.78%	99.73%	99.87%	99.69%	99.84%	99.38%	98.96%	99.57%	99.77%	99.64%	99.70%
4 C	# appointments missed	2005	43	26	31	10	13	14	13	24	26	28	27	23
		2006	14	24	13	12	13	23	13	10	27	12	21	8
		2007	19	14	20	9	25	13	45	88	32	19	25	19
4 D														
a.	Total # of Meters in Accounts (Active & Inactive)	2005	78,179	78,179	78,338	78,553	78,756	79,025	79,223	79,508	79,736	80,082	80,433	80,712
	(Also incl. Meters in Shop)	2006	81,095	81,502	82,152	82,551	83,353	83,993	84,278	85,084	85,654	85,940	86,436	86,777
		2007	87,464	87,819	88,465	89,484	89,672	89,905	89,923	89,936	89,971	89,983	89,997	90,825
b.	# of meters read	2005	76,487	49,215	77,762	67,879	68,344	76,572	60,764	65,048	73,466	69,736	66,204	41,313
		2006	97,287	67,283	86,674	64,483	88,653	80,139	67,114	71,229	83,391	68,968	78,873	70,170
		2007	80,378	70,389	74,207	71,046	70,418	72,853	75,370	81,464	68,778	81,708	71,828	71,968
c.	# meters estimated	2005	9,108	8,364	8,990	6,166	3,420	4,131	3,099	3,032	8,412	9,449	3,797	6,046
		2006	6,413	1,875	1,112	798	1,172	882	733	700	817	2,390	3,024	1,134
		2007	1,077	716	822	535	540	412	476	606	456	468	568	497
d.	% of meters estimated	2005	10.64%	14.53%	10.36%	8.33%	4.77%	5.12%	4.65%	4.45%	10.27%	11.93%	5.42%	12.77%
		2006	6.18%	2.71%	1.27%	1.22%	1.30%	1.09%	1.08%	0.97%	0.97%	3.35%	3.69%	1.59%
		2007	1.32%	1.01%	1.10%	0.75%	0.76%	0.56%	0.63%	0.74%	0.66%	0.57%	0.78%	0.69%
e.	# of meters not billed:	2005	0	0	0	0	0	0	0	0	0	0	0	0
		2006	0	0	0	0	0	0	0	0	0	0	0	0
		2007	0	0	0	0	0	0	0	0	0	0	0	0
	for 3 months	2005	0	0	0	0	0	0	0	0	0	0	0	0
		2006	0	0	0	0	0	0	0	0	0	0	0	0
		2007	0	0	0	1	0	0	1	0	1	0	0	0
	for 6 months	2005	0	0	0	0	0	0	0	0	0	0	0	0
		2006	0	0	0	0	0	0	0	0	0	0	0	0
		2007	0	0	0	0	0	0	0	0	0	0	0	0
	for 12 months	2005	0	0	0	0	0	0	0	0	0	0	0	0
		2006	0	0	0	0	0	0	0	0	0	0	0	0
		2007	0	0	0	2	0	0	0	0	0	0	0	0

TENNESSEE AMERICAN WATER COMPANY

Quarterly Report of Total Employees

Report for Period Ending 3/31/2006

	Job Position	Current Number of Employees	Comments
MGMT	Vice President and General Manager	1	Position Filled
MGMT	Communications Specialist	1	Position Filled
MGMT	Executive Assistant	1	Position Filled
MGMT	Senior Secretary	1	Position Filled
MGMT	SCADA Program Supervisor	1	Position Filled
MGMT	Network Operations Supeintendent	1	Position Filled
MGMT	Network Operations Supervisor	6	Position Filled
MGMT	Network Operations Specialist	2	Position Filled
MGMT	Non-Revenue Water Supervisor	1	Position Filled
MGMT	Project Manager	1	Position Filled
Union	Heavy Equipment Operator	10	Position Filled
Union	Distribution Clerk	2	Position Filled
Union	Truck Driver Utility Worker	20	Position Filled
Union	Utility Worker	0	Two positions vacant
Union	Meter Reader	2	Position Filled
Union	Field Representative	18	Position Filled
Union	On/Off Worker	2	Position Filled
Union	Meter Repair	2	Position Filled
Union	Field Service Records Clerk	2	Position Filled
Union	Field Services	2	Position Filled
MGMT	Operations Specialist Cross Connection	1	Position Filled 1/16/2006
Union	Drafter	1	Position Filled
Union	Engineering Clerk	3	Position Filled
MGMT	Production Supervisor	2	Position Filled
Union	Process Technician	4	Position Filled
Union	Master Maintenance Mechanic	4	Position Filled
Union	Maintenance Mechanic	3	Position Filled
Union	Laborer/Relief Process Relief in Training	2	Position Filled
Union	Laborer/Relief Process Tech	2	Position Filled
Union	Production Clerk	1	Position Filled
MGMT	Water Quality Superintendent	1	Position Filled
MGMT	Lab Analyst	1	Position Filled
Union	Lab Worker	1	Position Filled
MGMT	Human Resource Generalist	1	Position Filled
MGMT	Senior Engineering Tech	0	Position vacant
	Current Employment at 03/31/2006	103	

Comments Regarding Vacancies:

Union	Field Representatives	1	One applicant selected, accepted employment offer and to begin work week of April 10, 2006
Union	Utility Worker	2	Utility workers (2) bid to Truck Driver/Utility Worker positions in February 2006 due to ongoing bidding. Job bids resulted in no bidders for Utility Worker by internal personnel. Advertise positions and will interview to hire for vacancies week of April 10, 2006.
MGMT	Senior Engineering Tech	1	Engineering Tech - position was posted internally and externally for staffing -only one external candidate applied
	Total Employees	107	
	Union	85	
	Management	22	

Alton Call Center Employees Supporting Tennessee American Water Company = 11.5

TENNESSEE AMERICAN WATER COMPANY

Quarterly Report of Total Employees

Report for Period Ending 6/30/2006

	Job Position	Current Number of Employees	Comments
MGMT	Vice President and General Manage	1	Position Filled
MGMT	Communications Specialist	1	Position Filled
MGMT	Executive Assistant	1	Position Filled
MGMT	Senior Secretary	1	Position Filled
MGMT	SCADA Program Supervisor	1	Position Filled
MGMT	Network Operations Supeintendent	1	Position Filled
MGMT	Network Operations Supervisor	6	Position Filled
MGMT	Network Operations Specialist	2	Position Filled
MGMT	Non-Revenue Water Supervisor	1	Position Filled
MGMT	Project Manager	1	Position Filled
Union	Heavy Equipment Operator	10	Position Filled
Union	Distribution Clerk	2	Position Filled
Union	Truck Driver Utility Worker	20	Position Filled
Union	Utility Worker	2	Position Filled
Union	Meter Reader	2	Position Filled
Union	Field Representative	19	Position Filled
Union	On/Off Worker	2	Position Filled
Union	Meter Repair	2	Position Filled
Union	Field Service Records Clerk	2	Position Filled
Union	Field Services	2	Position Filled
MGMT	WQ Specialist - Cross Connection	1	Position Filled
Union	Drafter	1	Position Filled
Union	Engineering Clerk	3	Position Filled
MGMT	Production Supervisor	2	Position Filled
Union	Process Technician	4	Position Filled
Union	Master Maintenance Mechanic	4	Position Filled
Union	Maintenance Mechanic	3	Position Filled
Union	Laborer/Relief Process Relief in Trai	2	Position Filled
Union	Laborer/Relief Process Tech	2	Position Filled
Union	Production Clerk	1	Position Filled
MGMT	Water Quality Superintendent	1	Position Filled
MGMT	Lab Analyst	1	Position Filled
Union	Lab Worker	1	Position Filled
MGMT	Sr. Human Resource Generalist	1	Position Filled
	Current Employment at 06/30/2006	106	

Comments Regarding Vacancies:

Company has reached targeted employment level

Total Employees	106
Union	84
Management	22

Alton Call Center Employees Supporting Tennessee American Water Company = 12.6

TENNESSEE AMERICAN WATER COMPANY

Quarterly Report of Total Employees

Report for Period Ending 9/30/2006

	Job Position	Current Number of Employees	Comments
MGMT	Vice President and General Manage	1	Position Filled
MGMT	Communications Specialist	1	Position Filled
MGMT	Executive Assistant	1	Position Filled
MGMT	Senior Secretary	1	Position Filled
MGMT	SCADA Program Supervisor	1	Position Filled
MGMT	Network Operations Supeintendent	1	Position Filled
MGMT	Network Operations Supervisor	6	Position Filled
MGMT	Network Operations Specialist	2	Position Filled
MGMT	Non-Revenue Water Supervisor	1	Position Filled
MGMT	Project Manager	1	Position Filled
Union	Heavy Equipment Operator	10	Position Filled
Union	Distribution Clerk	2	Position Filled
Union	Truck Driver Utility Worker	20	Position Filled
Union	Utility Worker	2	Position Filled
Union	Meter Reader	2	Position Filled
Union	Field Representative	18	Position Filled
Union	On/Off Worker	2	Position Filled
Union	Meter Repair	2	Position Filled
Union	Field Service Records Clerk	2	Position Filled
Union	Field Services	2	Position Filled
MGMT	WQ Specialist - Cross Connection	2	1 Position Filled, 1 additional position filled 7/31/2006
Union	Drafter	1	Position Filled
Union	Engineering Clerk	3	Position Filled
MGMT	Production Supervisor	2	Position Filled
Union	Process Technician	4	Position Filled
Union	Master Maintenance Mechanic	4	Position Filled
Union	Maintenance Mechanic	3	Position Filled
Union	Laborer/Relief Process Relief in Trai	2	Position Filled
Union	Laborer/Relief Process Tech	2	Position Filled
Union	Production Clerk	1	Position Filled
MGMT	Water Quality Superintendent	1	Position Filled
MGMT	Lab Analyst	0	Position vacancy due to promotion of employee to Cross Connection Specialist
Union	Lab Worker	1	Position Filled
MGMT	Sr. Human Resource Generalist	1	Position Filled
MGMT	Operations Engineer	1	Additional Position Filled 9/11/2006
	Current Employment at 06/30/2006	106	

Comments Regarding Vacancies:

Lab Analyst	1	Position vacated due to promotion for addtl. Cross Connection Control Specialist, candidate interviewed, offer accepted -expect to begin employment 10/9/06
Field Service Representative	1	Existing employee retired 8/1/06, candidate interviewed, offer extended-begin employment 10/2006
Truck Driver/Utility Worker	1	Candidate interviewed, offered extended and accepted,-begin employment 10/2006
Total Employees	109	
Union	85	
Management	24	

Alton Call Center Employees Supporting Tennessee American Water Company = 12.6

TENNESSEE AMERICAN WATER COMPANY

Quarterly Report of Total Employees

Report for Period Ending 12/31/2006 REVISED 2/5/2007

	Job Position	Current Number of Employees	Comments
MGMT	Vice President and General Manager	1	Position Filled
MGMT	Communications Specialist	1	Position Filled
MGMT	Executive Assistant	1	Position Filled
MGMT	Senior Secretary	1	Position Filled
MGMT	SCADA Program Supervisor	1	Position Filled
MGMT	Network Operations Supeintendent	1	Position Filled
MGMT	Network Operations Supervisor	6	Position Filled
MGMT	Network Operations Specialist	2	Position Filled
MGMT	Non-Revenue Water Supervisor	1	Position Filled
MGMT	Project Manager	1	Position Filled
Union	Heavy Equipment Operator	10	Position Filled
Union	Distribution Clerk	2	Position Filled
Union	Truck Driver Utility Worker	21	Position Filled
Union	Utility Worker	2	Position Filled
Union	Meter Reader	2	Position Filled
Union	Field Representative	18	Position Filled
Union	On/Off Worker	2	Position Filled
Union	Meter Repair	2	Position Filled
Union	Field Service Records Clerk	2	Position Filled
Union	Field Services	2	Position Filled
MGMT	WQ Specialist - Cross Connection	2	Position Filled
Union	Drafter	1	Position Filled
Union	Engineering Clerk	3	Position Filled
MGMT	Production Supervisor	2	Position Filled
Union	Process Technician	3	Position Filled, Active employee died 12/15/2006
Union	Master Maintenance Mechanic	5	Position Filled
Union	Maintenance Mechanic	2	Position Filled
Union	Laborer/Relief Process Relief in Training	2	Position Filled
Union	Laborer/Relief Process Tech	2	Position Filled
Union	Production Clerk	1	Position Filled
MGMT	Water Quality Supervisor	1	Position Filled
MGMT	Lab Analyst	1	Position Filled effective 1011/2006
Union	Lab Worker	1	Position Filled
MGMT	Sr. Human Resource Generalist	1	Position Filled
MGMT	Operations Engineer	1	Position Filled
	Current Employment at 12/31/2006	107	

Comments Regarding Vacancies:

Master Maintenance Mechanic, replacing Maint. Mech. Position	1	Position posted 11/10/06, notice of selection on 12/4/06 resulting in vacancy in Field Service Rep. Pay effective 12/25/2006.
Field Service Representative	1	Position posted 12/4/2006. No existing employees applied resulting in a vacancy, filling with external candidate
Process Technician	1	Active employee died 12/15/2006. Position posting on 1/5/2007 to fill immediately
Total Employees	110	
Union	86	
Management	24	

Alton Call Center Employees Supporting Tennessee American Water Company = 12.5

TENNESSEE AMERICAN WATER COMPANY

Quarterly Report of Total Employees

Report for Period Ending 3/31/2007

	Job Position	Current Number of Employees	Comments
MGMT	Vice President and General Manager	1	Position Filled
MGMT	Communications Specialist	1	Position Filled
MGMT	Executive Assistant	1	Position Filled
MGMT	Senior Secretary	1	Position Filled
MGMT	SCADA Program Supervisor	1	Position Filled
MGMT	Network Operations Superintendent	1	Position Filled
MGMT	Network Operations Supervisor	6	Position Filled
MGMT	Network Operations Specialist	2	Position Filled
MGMT	Non-Revenue Water Supervisor	1	Position Filled
MGMT	Project Manager	1	Position Filled
Union	Heavy Equipment Operator	10	Position Filled
Union	Distribution Clerk	2	Position Filled
Union	Truck Driver Utility Worker	22	Position Filled, 1 additional position filled 1/29/2007
Union	Utility Worker	2	Position Filled
Union	Meter Reader	2	Position Filled
Union	Field Service Representative	19	Position Filled, one employee retired 3/1/2007, bid , interviewed , offers made and accepted -refilled positions on April 2, April 10, and April 17, 2007
Union	On/Off Worker	2	Position Filled
Union	Meter Repair	2	Position Filled
Union	Field Service Records Clerk	2	Position Filled
Union	Field Services	2	Position Filled
MGMT	WQ Specialist - Cross Connection	2	Position Filled
Union	Drafter	1	Position Filled
Union	Engineering Clerk	3	Position Filled
MGMT	Production Superintendent	0	Postion offer made, awaiting decision from successful candidate
MGMT	Production Supervisor	2	Position Filled
Union	Process Technician	4	Position Filled, 1 position filled 1/29/2007
Union	Master Maintenance Mechanic	5	Position Filled
Union	Maintenance Mechanic	2	Position Filled
Union	Laborer/Relief Process Relief in Training	2	Position Filled
Union	Laborer/Relief Process Tech	2	Position Filled, positions bid and refilled on 1/29/2007 and 4/9/2007
Union	Production Clerk	1	Position Filled
MGMT	Loss Control Specialist	0	Additional position, employee accepted offer March 28, 2007
MGMT	Water Quality Supervisor	1	Position Filled
MGMT	Lab Analyst	2	Position Filled, additional position advertised, offer made and accepted, employee will being no later than April 20
Union	Lab Worker	1	Position Filled
MGMT	Sr. Human Resource Generalist	1	Position Filled
MGMT	Operations Engineer	1	Position Filled
	Current Employment at 03/31/2007	111	

Comments Regarding Vacancies:

MGMT	Production Superintendent	1	Postion offer made 4/9/2007 , awaiting decision from successful candidate
MGMT	Network Operations Supervisor	1	Position will be posted April 10, 2007 seeking candidate-will be vacated by Network Supervisor who is accepting Loss Control Specialist position advertising on April 10, 2007

Total Employees	113
Union	86
Management	27

Alton Call Center Employees Supporting Tennessee American Water Company = 14.5

TENNESSEE AMERICAN WATER COMPANY

Quarterly Report of Total Employees

Report for Period Ending 12/31/2007

	Job Position	Current Number of Employees	Comments
MGMT	President	1	Position Filled
MGMT	Communications Specialist	1	Position Filled
MGMT	Executive Assistant	1	Position Filled
MGMT	Administrative Assistant	1	Position Filled
MGMT	SCADA Program Supervisor	1	Position Filled
MGMT	Network Operations Superintendent	1	Position Filled
MGMT	Network Operations Supervisor	6	Position Filled
MGMT	Network Operations Specialist	2	Position Filled
MGMT	Non-Revenue Water Supervisor	1	Position Filled
MGMT	Project Manager	1	Position Filled
Union	Heavy Equipment Operator	10	Position Filled
Union	Distribution Clerk	2	Position Filled
Union	Truck Driver Utility Worker	20	Position Filled
Union	Utility Worker	2	Position Filled
Union	Meter Reader	2	Position Filled
Union	Field Representative	20	Position Filled
Union	On/Off Worker	2	Position Filled
Union	Meter Repair	2	Position Filled
Union	Field Service Records Clerk	2	Position Filled
Union	Field Services	2	Position Filled
MGMT	WQ Specialist - Cross Connection	2	Position Filled
Union	Drafter	1	Position Filled
Union	Engineering Clerk	3	Position Filled
MGMT	Production Superintendent	1	Postion Filled
MGMT	Production Supervisor	1	Position Filled
Union	Process Technician	4	Position Filled
Union	Master Maintenance Mechanic	5	Position Filled
Union	Maintenance Mechanic	2	Position Filled
Union	Laborer/Relief Process Tech in Training	0	Position Filled
Union	Laborer/Relief Process Tech	3	Position Filled
Union	Production Clerk	1	Position Filled
MGMT	Water Quality Supervisor	1	Position Filled
MGMT	Lab Analyst	2	Position Filled
Union	Lab Worker	1	Position Filled
MGMT	Loss Control Specialist	1	Position Filled
MGMT	Sr. Human Resource Generalist	1	Position Filled
MGMT	Operations Engineer	1	Position Filled
	Current Employment at 12/31/2007	110	

Comments Regarding Vacancies:

MGMT	Production Supervisor	1	Position vacant due to promotion to Prod. Supt.on 10/22/2007 . Interviewed external candidate accepted employment offer, begins employment 1.21.2008
Union	Field Service Representative	1	Employee resigned 7/6/2007
Union	Laborer/Relief Process Relief in Training	1	Active employee retired 12/01/2007, to refill position in 1st Qtr 2008
	Total Employees	113	
	Union	86	
	Management	25	
	Service Co.	2	

Alton Call Center Employees Supporting Tennessee American Water Company = 14.5

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
JANUARY 2006

Last Updated - 2/1/06 4:16 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics.
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Jan 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	94.65%	> 80%	94.65%	N/A
Avg % Abandon after 30 sec	3.64%	< 5.5%	3.64%	N/A
Avg Speed of Answer (sec)	1.96	< 30	1.96	N/A
Max Queue Time in IVR	16:41	<	16:41	N/A
% IVR Self-Serv Calls Offered	28.59%	> 15%	28.59%	N/A
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	271	0	338.25	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	427		427	N/A
PUC Complaints	0		0.75	↑

Operations Management

Metric	Jan 2006	Goal	4 Month Avg	Trend
Total # of Calls	16,268		16,268	N/A
Avg Handle Time	1:54	< 5:00	1:54	N/A
% First Call Effectiveness	93.61%		92.61%	↓
% Contacts Closed >= 3 days	86.24%		91.21%	↑
Avg # Past Due S/Os	1,842	< 251	1,872.25	↑
Avg # Open U/Cs Call Center Field	206 102 1	< 126	321.5 156.25 0.5	↑ ↑ ↓
% of Bill Exceptions	6.3%	< 2%	7.33%	↑
% Unscheduled Est. Readings	3.19%	0%	5.58%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($62,763.03) 4,336		($70,864.06) 5,149.5	↑ ↑
AW Avg Daily Revenue	$131,297.37		$126,616.98	↑
AW Billed Revenue	$2,888,542.08		$2,753,919.26	↑
AW Avg Daily A/R Days Outstanding	$2,461,292.99 26.2		$2,563,196.70 28.3	↑ ↑
O&M Avg Daily Revenue	$104,831.75		$105,810.14	↓
O&M Billed Revenue	$2,306,298.43		$2,301,370.54	↑
O&M Avg Daily A/R Days Outstanding	$2,137,774.05 28.5		$2,171,639.75 28.7	↑ ↑

Metric	Jan 2006	Budget	Q4 2005	Trend
AW Charged Off % of Rev	N/A N/A		$127,538.63 1.58%	N/A N/A
O&M Charged Off % of Rev	N/A N/A		$94,438.97 1.41%	N/A N/A

Business Support

Metric	Jan 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	347	↑
Customer Care IRs/Work Orders Completed	0	> 100	386.25	↓
Customer Care IRs/Work Orders Outstanding	1	< 320	234.25	↑
Total Number of Service Calls	2,411		4,142.5	↑
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	5:00	< 5:00	4:06	↓
Speed of Answer	54	< 20	100.75	↑
Percent Abandoned After 30 Seconds	6.7%	< 5%	11.06%	↑
Service Calls Created	5,185		4,368.25	↓
Service Calls Completed	5,135		4,548	↑
Service Calls Outstanding	909		869.25	↓
Service Calls Created (Alton)	836	< 900	721.25	↓
Service Calls Completed (Alton)	850	> 800	737.75	↑
Service Calls Outstanding (Alton)	144	< 400	148.25	↑

Application/Technical

Metric	Jan 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 11:00:00 on 2006-01-23	3.32	< 0 5	14 88	↑
# 15 min intervals > 60% CPU Util	751	< 268	656	↓
CPU Utilization %	32.4%		31.52%	↓
DASD Utilization %	74.42%	< 70%	82.11%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
FEBRUARY 2006

Last Updated - 3/1/06 5:16 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics.
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Feb 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	94.66%	> 80%	94.65%	↑
Avg % Abandon after 30 sec	0.72%	< 5.5%	3.64%	↑
Avg Speed of Answer (sec)	1.92	< 30	1.96	↑
Max Queue Time in IVR	7:46	<	16:41	↑
% IVR Self-Serv Calls Offered	66.45%	> 15%	28.59%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	241	0	323.75	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	414		427	↑
PUC Complaints	0		0.75	↑

Operations Management

Metric	Feb 2006	Goal	4 Month Avg	Trend
Total # of Calls	15,175		16,268	↑
Avg Handle Time	1:50	< 5:00	1:54	↑
% First Call Effecliveness	92.49%		92.46%	↓
% Contacts Closed >= 3 days	75.68%		87.23%	↑
Avg # Past Due S/Os	2,004	< 50	2,030	↑
Avg # Open U/Cs Call Center Field	244 86 1	< 25	342.25 171.25 0.75	↑ ↑ ↓
% of Bill Exceptions	8.54%	< 2%	7.04%	↓
% Unscheduled Est. Readings	0.77%	0%	4.37%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($59,369.52) 4,910		($84,637.11) 5,241.75	↑ ↑
AW Avg Daily Revenue	$105,782.54		$125,950.33	↓
AW Billed Revenue	$2,115,650.74		$2,739,419.72	↓
AW Avg Daily A/R Days Outstanding	$2,214,993 54 29.3		$2,511,788 44 27 9	↑ ↓
O&M Avg Daily Revenue	$98,529.29		$103,530.55	↓
O&M Billed Revenue	$1,970,585.83		$2,251,789.51	↓
O&M Avg Daily A/R Days Outstanding	$1,928,701 85 27 4		$2,115,632 46 28.6	↑ ↑

Metric	Feb 2006	Budget	Q4 2005	Trend
AW Charged Off % of Rev	N/A N/A		$127,538 63 1.58%	N/A N/A
O&M Charged Off % of Rev	N/A N/A		$94,438 97 1.41%	N/A N/A

Business Support

Metric	Feb 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	223.25	↑
Customer Care IRs/Work Orders Completed	0	> 100	247.5	↓
Customer Care IRs/Work Orders Outstanding	1	< 320	154.75	↑
Total Number of Service Calls	1,169		3,892	↑
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	5:00	< 5:00	4:10	↓
Speed of Answer	26	< 20	101.75	↑
Percent Abandoned After 30 Seconds	3.34%	< 5%	11.67%	↑
Service Calls Created	4,501		4,515.25	↑
Service Calls Completed	4,632		4,634.5	↓
Service Calls Outstanding	882		886.25	↑
Service Calls Created (Alton)	730	< 900	742.5	↑
Service Calls Completed (Alton)	744	> 800	760.5	↓
Service Calls Outstanding (Alton)	138	< 400	147	↑

Application/Technical

Metric	Feb 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 04:30:00 on 2006-02-19	15.28	< 0 5	14 88	↓
# 15 min intervals > 60% CPU Util	760	< 268	670.25	↓
CPU Utilization %	35.07%		31.47%	↓
DASD Utilization %	69.23%	< 70%	79.73%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Hl)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
MARCH 2006

Last Updated - 4/7/06 5:04 AM

Update

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Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Mar 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.14%	> 80%	94.96%	↑
Avg % Abandon after 30 sec	0.36%	< 5.5%	2%	↑
Avg Speed of Answer (sec)	1.82	< 30	2.07	↑
Max Queue Time in IVR	13:47	<	16:46	↑
% IVR Self-Serv Calls Offered	90.67%	> 15%	34.2%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	337	0	293	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	361		420.5	↑
PUC Complaints	1		0.75	↓

Operations Management

Metric	Mar 2006	Goal	4 Month Avg	Trend
Total # of Calls	14,582		14,361.67	↓
Avg Handle Time	1:52	< 5:00	1:53	↑
% First Call Effectiveness	89.92%		91.94%	↑
% Contacts Closed >= 3 days	77.13%		83.4%	↑
Avg # Past Due S/Os	1,353	< 50	1,922	↑
Avg # Open U/Cs Call Center Field	198 72 1	< 25	290.5 124 1	↑ ↑ ↔
% of Bill Exceptions	8.02%	< 2%	7.2%	↓
% Unscheduled Est. Readings	0.66%	0%	3.23%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($14,860 93) 4,239		($67,440.44) 5,063.75	↑ ↑
AW Avg Daily Revenue	$127,791.72		$116,688.52	↑
AW Billed Revenue	$2,939,209.46		$2,508,603.16	↑
AW Avg Daily A/R Days Outstanding	$2,304,098 60 25 2		$2,386,254.24 28.6	↑ ↑
O&M Avg Daily Revenue	$100,087.36		$100,930.71	↓
O&M Billed Revenue	$2,302,009.72		$2,170,010.30	↑
O&M Avg Daily A/R Days Outstanding	$1,972,704.49 27.5		$2,042,554.10 28.3	↑ ↑

Metric	Mar 2006	Budget	Q4 2005	Trend
AW Charged Off % of Rev	$70,290.10 2.39%		$127,538.63 1.58%	↑ ↓
O&M Charged Off % of Rev	$52,163.02 2.27%		$94,438.97 1.41%	↑ ↓

Business Support				
Metric	Mar 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	117	↑
Customer Care IRs/Work Orders Completed	0	> 100	125	↓
Customer Care IRs/Work Orders Outstanding	1	< 320	78.75	↑
Total Number of Service Calls	N/A		3,309.75	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	4:32	N/A
Speed of Answer	N/A	< 20	91.5	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	10.82%	N/A
Service Calls Created	4,273		4,409.25	↑
Service Calls Completed	4,560		4,559.75	↑
Service Calls Outstanding	898		868.25	↓
Service Calls Created (Alton)	613	< 900	727.5	↑
Service Calls Completed (Alton)	624	> 800	742.75	↓
Service Calls Outstanding (Alton)	137	< 400	145.75	↑

Application/Technical				
Metric	Mar 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 04:45:00 on 2006-03-25	5.39	< 0.5	15.26	↑
# 15 min intervals > 60% CPU Util	791	< 268	658.25	↓
CPU Utilization %	37.3%		31.16%	↓
DASD Utilization %	70.1%	< 70%	76.82%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
APRIL 2006

Last Updated - 5/3/06 5:02 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics.
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Apr 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	94.44%	> 80%	95.00%	↓
Avg % Abandon after 30 sec	0.48%	< 5.5%	1.58%	↑
Avg Speed of Answer (sec)	2.53	< 30	2.01	↓
Max Queue Time in IVR	15:12	<	16:01	↑
% IVR Self-Serv Calls Offered	94.94%	> 15%	48.48%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	403	0	283.5	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	340		400.67	↑
PUC Complaints	0		0.5	↑

Operations Management

Metric	Apr 2006	Goal	4 Month Avg	Trend
Total # of Calls	13,095		14,416.75	↑
Avg Handle Time	1:52	< 5:00	1:53	↑
% First Call Effectiveness	96.07%		91.57%	↓
% Contacts Closed >= 3 days	76.41%		81.72%	↑
Avg # Past Due S/Os	1,375	< 50	1,669	↑
Avg # Open U/Cs Call Center Field	210 79 1	< 25	271.75 108.5 1	↑ ↑ ↔
% of Bill Exceptions	7.02%	< 2%	7.33%	↑
% Unscheduled Est. Readings	0.82%	0%	1.99%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($25,237.99) 3,196		($47,553.36) 4,618.25	↑ ↑
AW Avg Daily Revenue	$105,707.22		$121,078.93	↓
AW Billed Revenue	$2,114,144.34		$2,633,466.78	↓
AW Avg Daily A/R Days Outstanding	$2,322,920.72 30.7		$2,363,808.50 27.3	↑ ↓
O&M Avg Daily Revenue	$94,134.45		$101,326.09	↓
O&M Billed Revenue	$1,882,688.96		$2,203,842.43	↓
O&M Avg Daily A/R Days Outstanding	$1,938,527.61 28.8		$2,026,968.50 28	↑ ↓

Metric	Apr 2006	Budget	Q1 2006	Trend
AW Charged Off % of Rev	$63,111.53 2.99%		$175,288.32 2.21%	↑ ↓
O&M Charged Off % of Rev	$45,297.63 2.41%		$128,216.71 1.95%	↑ ↓

Business Support

Metric	Apr 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	4	↑
Customer Care IRs/Work Orders Completed	0	> 100	5.5	↓
Customer Care IRs/Work Orders Outstanding	N/A	< 320	1.25	N/A
Total Number of Service Calls	N/A		3,305.67	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	4:59	N/A
Speed of Answer	N/A	< 20	88	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	9.54%	N/A
Service Calls Created	4,015		4,338.25	↑
Service Calls Completed	4,137		4,528	↓
Service Calls Outstanding	N/A		833.5	N/A
Service Calls Created (Alton)	583	< 900	692	↑
Service Calls Completed (Alton)	590	> 800	706	↓
Service Calls Outstanding (Alton)	N/A	< 400	143.25	N/A

Application/Technical

Metric	Apr 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 02:00:00 on 2006-04-13	46.86	< 0.5	15.28	↓
# 15 min intervals > 60% CPU Util	874	< 268	687.25	↓
CPU Utilization %	38.77%		32.93%	↓
DASD Utilization %	71.41%	< 70%	74.02%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
MAY 2006

Last Updated - 6/9/06 6:38 AM

Update

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Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	May 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.93%	> 80%	94.73%	↑
Avg % Abandon after 30 sec	0.36%	< 5.5%	1.38%	↑
Avg Speed of Answer (sec)	2.25	< 30	2.04	↓
Max Queue Time in IVR	8:54	<	13:21	↑
% IVR Self-Serv Calls Offered	88.56%	> 15%	68.32%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	337	0	313	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	318		385.5	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	May 2006	Goal	4 Month Avg	Trend
Total # of Calls	14,881		14,780	↓
Avg Handle Time	1:45	< 5:00	1:52	↑
% First Call Effectiveness	93.26%		93.04%	↓
% Contacts Closed >= 3 days	79.5%		80.39%	↑
Avg # Past Due S/Os	1,329	< 50	1,643.5	↑
Avg # Open U/Cs Call Center Field	180 47 1	< 25	234.5 84.75 1	↑ ↑ ↔
% of Bill Exceptions	8.99%	< 2%	7.47%	↓
% Unscheduled Est. Readings	0.55%	0%	1.39%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($3,631.58) 4,059		($40,562.87) 4,170.25	↑ ↑
AW Avg Daily Revenue	$123,512.43		$118,324.08	↑
AW Billed Revenue	$2,840,785.84		$2,514,386.66	↑
AW Avg Daily A/R Days Outstanding	$2,334,119.12 26.4		$2,325,826.46 27.5	↓ ↑
O&M Avg Daily Revenue	$103,318.72		$99,548.03	↑
O&M Billed Revenue	$2,376,330.46		$2,115,395.74	↑
O&M Avg Daily A/R Days Outstanding	$1,929,443.49 26.1		$1,994,427.00 28	↑ ↑

Metric	May 2006	Budget	Q1 2006	Trend
AW Charged Off % of Rev	$46,452.03 1.64%		$175,288.32 2.21%	↑ ↑
O&M Charged Off % of Rev	$34,398.17 1.45%		$128,216.71 1.95%	↑ ↑

Business Support

Metric	May 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	1	N/A
Total Number of Service Calls	N/A		2,374.5	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	5:14	N/A
Speed of Answer	N/A	< 20	53	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	6.69%	N/A
Service Calls Created	4,894		4,493.5	↓
Service Calls Completed	5,149		4,616	↑
Service Calls Outstanding	N/A		847.5	N/A
Service Calls Created (Alton)	725	< 900	690.5	↓
Service Calls Completed (Alton)	755	> 800	702	↑
Service Calls Outstanding (Alton)	N/A	< 400	139.75	N/A

Application/Technical

Metric	May 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 12:30:00 on 2006-05-13	99.9	< 0.5	46.86	↓
# 15 min intervals > 60% CPU Util	733	< 268	794	↑
CPU Utilization %	34.51%		35.87%	↑
DASD Utilization %	74.04%	< 70%	71.35%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
JUNE 2006

Update

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Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Jun 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.52%	> 80%	95.06%	↑
Avg % Abandon after 30 sec	0.46%	< 5.5%	0.49%	↑
Avg Speed of Answer (sec)	2.2	< 30	2.12	↓
Max Queue Time in IVR	15:43	<	11:24	↓
% IVR Self-Serv Calls Offered	77.76%	> 15%	84.73%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	447	0	329.5	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	271		358.25	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Jun 2006	Goal	4 Month Avg	Trend
Total # of Calls	15,689		14,433.25	↓
Avg Handle Time	1:46	< 5:00	1:49	↑
% First Call Effectiveness	94.67%		92.97%	↓
% Contacts Closed >= 3 days	79.56%		77.25%	↓
Avg # Past Due S/Os	2,045	< 50	1,515.25	↓
Avg # Open U/Cs Call Center Field	185 56 1	< 25	208 71 1	↑ ↑ ↔
% of Bill Exceptions	10.41%	< 2%	8.19%	↓
% Unscheduled Est. Readings	0.61%	0%	0.69%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	$109,136 21 3,886		($25.775 00) 4,101	↑ ↑
AW Avg Daily Revenue	$135,294.06		$116,392.91	↑
AW Billed Revenue	$2,976,469.25		$2,502,447.60	↑
AW Avg Daily A/R Days Outstanding	$2,745,343 38 28 4		$2,294,033 00 27 5	↓ ↓
O&M Avg Daily Revenue	$111,312.68		$99,204.83	↑
O&M Billed Revenue	$2,448,878.86		$2,132,903.74	↑
O&M Avg Daily A/R Days Outstanding	$2,200,491 71 27 6		$1,942,344 36 27 4	↓ ↓

Metric	Jun 2006	Budget	Q1 2006	Trend
AW Charged Off % of Rev	$57,974 41 1 95%		$175,288 32 2 21%	↑ ↑
O&M Charged Off % of Rev	$42,930 97 1 75%		$128,216 71 1 95%	↑ ↑

Business Support

Metric	Jun 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	1	N/A
Total Number of Service Calls	N/A		1,169	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	5:11	N/A
Speed of Answer	N/A	< 20	26	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	3.34%	N/A
Service Calls Created	4,426		4,420.75	↓
Service Calls Completed	5,402		4,619.5	↑
Service Calls Outstanding	N/A		843	N/A
Service Calls Created (Alton)	631	< 900	662.75	↑
Service Calls Completed (Alton)	792	> 800	678.25	↑
Service Calls Outstanding (Alton)	N/A	< 400	138.75	N/A

Application/Technical

Metric	Jun 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 12:00:00 on 2006-06-22	99 9	< 0 5	99 9	↔
# 15 min intervals > 60% CPU Util	393	< 268	789.5	↑
CPU Utilization %	27.92%		36.42%	↑
DASD Utilization %	75.40%	< 70%	71.25%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
JULY 2006

Update

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Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Jul 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	96.05%	> 80%	95.29%	↑
Avg % Abandon after 30 sec	0.71%	< 5.5%	0.42%	↓
Avg Speed of Answer (sec)	4.37	< 30	2.19	↓
Max Queue Time in IVR	49:36	<	13:24	↓
% IVR Self-Serv Calls Offered	69.69%	> 15%	67.61%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	451	0	381	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	4,712		322.5	↓
PUC Complaints	1		0.25	↓

Operations Management

Metric	Jul 2006	Goal	4 Month Avg	Trend
Total # of Calls	15,066		14,561.75	↓
Avg Handle Time	1:47	< 5:00	1:48	↑
% First Call Effectiveness	95.25%		93.65%	↓
% Contacts Closed >= 3 days	75.68%		78.26%	↑
Avg # Past Due S/Os	1,064	< 51	1,525.5	↑
Avg # Open U/Cs Call Center Field	301 154 1	< 25	193 25 63 5 1	↓ ↓ ↔
% of Bill Exceptions	10.98%	< 2%	8.66%	↓
% Unscheduled Est. Readings	0.57%	0%	0.65%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($4,066.29) 3,499		$16,351 43 3,845	↓ ↑
AW Avg Daily Revenue	$152,300.82		$123,529.65	↑
AW Billed Revenue	$3,198,317.23		$2,717,652.22	↑
AW Avg Daily A/R Days Outstanding	$3,086,371 88 28 3		$2,426,620 46 27 5	↓ ↓
O&M Avg Daily Revenue	$113,644.30		$102,385.32	↑
O&M Billed Revenue	$2,386,530.23		$2,252,477.00	↑
O&M Avg Daily A/R Days Outstanding	$2,408,409 12 29 6		$2,010,291 82 27 4	↓ ↓

Metric	Jul 2006	Budget	Q2 2006	Trend
AW Charged Off % of Rev	$51,251 66 1 60%		$167,537 97 2 11%	↑ ↑
O&M Charged Off % of Rev	$36,885.48 1 55%		$122,626 77 1 83%	↑ ↑

Business Support

Metric	Jul 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	3,817		4,402	↑
Service Calls Completed	4,616		4,812	↓
Service Calls Outstanding	N/A		849.75	N/A
Service Calls Created (Alton)	576	< 900	638	↑
Service Calls Completed (Alton)	685	> 800	690.25	↓
Service Calls Outstanding (Alton)	N/A	< 400	133.75	N/A

Application/Technical

Metric	Jul 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 19:00:00 on 2006-07-28	4.77	< 0.5	99.9	↑
# 15 min intervals > 60% CPU Util	459	< 268	697.75	↑
CPU Utilization %	29.12%		34.62%	↑
DASD Utilization %	77.64%	< 70%	72.75%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
AUGUST 2006

Last Updated - 9/12/06 6:54 AM

Update

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Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Aug 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.89%	> 80%	95.52%	↑
Avg % Abandon after 30 sec	0.86%	< 5.5%	0.51%	↓
Avg Speed of Answer (sec)	4.43	< 30	2.84	↓
Max Queue Time in IVR	13:07	<	22:21	↑
% IVR Self-Serv Calls Offered	35.71%	> 15%	82.25%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	362	0	409.5	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	340		1,410.25	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Aug 2006	Goal	4 Month Avg	Trend
Total # of Calls	18,989		14,687.75	↓
Avg Handle Time	1:46	< 5:00	1:47	↑
% First Call Effectiveness	93.54%		94.81%	↑
% Contacts Closed >= 3 days	75.23%		77.9%	↑
Avg # Past Due S/Os	1,202	< 51	1,453.25	↑
Avg # Open U/Cs Call Center Field	312 177 1	< 25	219 84 1	↓ ↓ ↔
% of Bill Exceptions	11.19%	< 2%	9.41%	↓
% Unscheduled Est. Readings	0.55%	0%	0.63%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	$18,515 97 5,219		$19,050 09 3,660	↓ ↓
AW Avg Daily Revenue	$143,523.66		$129,415.31	↑
AW Billed Revenue	$3,301,044.18		$2,782,429.16	↑
AW Avg Daily A/R Days Outstanding	$2,895,603.79 28 2		$2,622,188 78 28 3	↓ ↑
O&M Avg Daily Revenue	$117,908.13		$105,749.17	↑
O&M Billed Revenue	$2,711,887.03		$2,273,607.13	↑
O&M Avg Daily A/R Days Outstanding	$2,259,660 51 26 8		$2,119,217 98 28	↓ ↑

Metric	Aug 2006	Budget	Q2 2006	Trend
AW Charged Off % of Rev	$36,324.86 1 10%		$167,537 97 2 11%	↑ ↑
O&M Charged Off % of Rev	$26,631.96 0 98%		$122,626 77 1 83%	↑ ↑

Business Support

Metric	Aug 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	3,534		4,288	↑
Service Calls Completed	5,925		4,826	↑
Service Calls Outstanding	N/A		925.5	N/A
Service Calls Created (Alton)	492	< 900	628.75	↑
Service Calls Completed (Alton)	851	> 800	705.5	↑
Service Calls Outstanding (Alton)	N/A	< 400	139	N/A

Application/Technical

Metric	Aug 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 06:15:00 on 2006-08-26	3.43	< 0 5	99 9	↑
# 15 min intervals > 60% CPU Util	618	< 268	614.75	↓
CPU Utilization %	32.81%		32.57%	↓
DASD Utilization %	61.5%	< 70%	74.64%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
SEPTEMBER 2006

Last Updated - 10/6/06 5:45 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Sep 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.48%	> 80%	95.84%	↓
Avg % Abandon after 30 sec	1.07%	< 5.5%	0.61%	↓
Avg Speed of Answer (sec)	4.61	< 30	3.37	↓
Max Queue Time in IVR	32:01	<	21:50	↓
% IVR Self-Serv Calls Offered	17.29%	> 15%	66.01%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	330	0	399.25	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	356		1,410.25	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Sep 2006	Goal	4 Month Avg	Trend
Total # of Calls	16,635		16,161.25	↓
Avg Handle Time	1:37	< 5:00	1:46	↑
% First Call Effectiveness	94.01%		94.23%	↑
% Contacts Closed >= 3 days	74.05%		77.49%	↑
Avg # Past Due S/Os	2,349	< 51	1,410	↓
Avg # Open U/Cs Call Center Field	317 174 1	< 25	244.5 108.5 1	↓ ↓ ↔
% of Bill Exceptions	10.33%	< 2%	10.38%	↑
% Unscheduled Est. Readings	0.51%	0%	0.57%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	$19,564.23 3,724		$29,988.58 4,165.75	↓ ↑
AW Avg Daily Revenue	$137,611.15		$138,388.95	↓
AW Billed Revenue	$2,889,834.10		$3,079,154.12	↓
AW Avg Daily A/R Days Outstanding	$2,950,518.84 30		$2,765,359.54 27.9	↓ ↓
O&M Avg Daily Revenue	$110,722.06		$111,501.42	↓
O&M Billed Revenue	$2,325,163.21		$2,480,906.64	↓
O&M Avg Daily A/R Days Outstanding	$2,340,376.47 29.5		$2,199,501.21 27.6	↓ ↓

Metric	Sep 2006	Budget	Q2 2006	Trend
AW Charged Off % of Rev	$39,547.64 1.37%		$167,537.97 2.11%	↑ ↑
O&M Charged Off % of Rev	$26,320.23 1.13%		$122,626.77 1.83%	↑ ↑

Business Support

Metric	Sep 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	5,509		4,167.75	↓
Service Calls Completed	5,681		5,273	↑
Service Calls Outstanding	N/A		990.75	N/A
Service Calls Created (Alton)	700	< 900	606	↓
Service Calls Completed (Alton)	732	> 800	770.75	↓
Service Calls Outstanding (Alton)	N/A	< 400	140	N/A

Application/Technical

Metric	Sep 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 23:15:00 on 2006-09-18	13.33	< 0.5	99.9	↑
# 15 min intervals > 60% CPU Util	401	< 268	550.75	↑
CPU Utilization %	27.57%		31.12%	↑
DASD Utilization %	55.92%	< 70%	72.12%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
OCTOBER 2006

Last Updated - 11/3/06 5 53 AM

Update

Scorecard statistics are automatically updated once per day You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Oct 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.67%	> 80%	95.73%	↓
Avg % Abandon after 30 sec	0.74%	< 5.5%	0.78%	↑
Avg Speed of Answer (sec)	4.04	< 30	3.93	↓
Max Queue Time in IVR	27:58	<	27:36	↓
% IVR Self-Serv Calls Offered	16.56%	> 15%	48.75%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	261	0	397.5	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	502		1,419.75	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Oct 2006	Goal	4 Month Avg	Trend
Total # of Calls	17,187		16,599.75	↓
Avg Handle Time	1:37	< 5:00	1:44	↑
% First Call Effectiveness	88.83%		94.34%	↑
% Contacts Closed >= 3 days	74.79%		76.18%	↑
Avg # Past Due S/Os	2,599	< 51	1,665	↓
Avg # Open U/Cs Call Center Field	392 255 1	< 25	278 75 140 25 1	↓ ↓ ↔
% of Bill Exceptions	11.22%	< 2%	10.74%	↓
% Unscheduled Est. Readings	1.63%	0%	0.56%	↓
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($7,052.64) 3,995		$35,787 53 4,082	↓ ↑
AW Avg Daily Revenue	$142,946.23		$142,134.08	↑
AW Billed Revenue	$3,144,816.96		$3,091,416.19	↑
AW Avg Daily A/R Days Outstanding	$2.727,822 52 26.7		$2,919,459 47 28 7	↑ ↑
O&M Avg Daily Revenue	$114,484.56		$113,476.54	↑
O&M Billed Revenue	$2,518,660.33		$2,468,114.83	↑
O&M Avg Daily A/R Days Outstanding	$2,252,916 72 27.5		$2.302,234 45 28 4	↑ ↑

Metric	Oct 2006	Budget	Q3 2006	Trend
AW Charged Off % of Rev	$51,173 08 1 63%		$127,124 16 1.35%	↑ ↓
O&M Charged Off % of Rev	$37,519 63 1 49%		$89.837 67 1 21%	↑ ↓

Business Support

Metric	Oct 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	5,804		4,321.5	↓
Service Calls Completed	5,942		5,406	↑
Service Calls Outstanding	N/A		1,038.5	N/A
Service Calls Created (Alton)	733	< 900	599.75	↓
Service Calls Completed (Alton)	752	> 800	765	↓
Service Calls Outstanding (Alton)	N/A	< 400	143.25	N/A

Application/Technical

Metric	Oct 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 23:15:00 on 2006-10-25	10.33	< 0.5	99.9	↑
# 15 min intervals > 60% CPU Util	531	< 268	467.75	↓
CPU Utilization %	30.69%		29.4%	↓
DASD Utilization %	65.64%	< 70%	67.74%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
NOVEMBER 2006

Last Updated - 12/5/06 5:53 AM

Update

Scorecard statistics are automatically updated once per day You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Nov 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.2%	> 80%	95.77%	↓
Avg % Abandon after 30 sec	0.69%	< 5.5%	0.85%	↑
Avg Speed of Answer (sec)	3.20	< 30	4.37	↑
Max Queue Time in IVR	20:41	<	30:40	↑
% IVR Self-Serv Calls Offered	20.91%	> 15%	33.90%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	370	0	351	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	589		1,477.5	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Nov 2006	Goal	4 Month Avg	Trend
Total # of Calls	13,446		16,974.25	↑
Avg Handle Time	1:39	< 5:00	1:42	↑
% First Call Effectiveness	92.87%		93.21%	↑
% Contacts Closed >= 3 days	74.28%		74.94%	↑
Avg # Past Due S/Os	1,917	< 51	1,803.5	↓
Avg # Open U/Cs Call Center Field	405 246 1	< 25	330.5 190 1	↓ ↓ ↔
% of Bill Exceptions	9.70%	< 2%	10.95%	↑
% Unscheduled Est. Readings	1.77%	0%	0.83%	↓
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($36,767.50) 3,565		$6,740.32 4,109.25	↓ ↑
AW Avg Daily Revenue	$113,557.12		$144,069.11	↓
AW Billed Revenue	$2,498,256.69		$3,133,503.12	↓
AW Avg Daily A/R Days Outstanding	$2,481,635.73 30.5		$2,915,079.26 28.3	↑ ↓
O&M Avg Daily Revenue	$101,150.52		$114,278.63	↓
O&M Billed Revenue	$2,225,311.48		$2,485,560.20	↓
O&M Avg Daily A/R Days Outstanding	$2,178,239.14 30.1		$2,315,340.70 28.3	↑ ↓

Metric	Nov 2006	Budget	Q3 2006	Trend
AW Charged Off % of Rev	$36,229.56 1.45%		$127,124.16 1.35%	↑ ↓
O&M Charged Off % of Rev	$25,603.91 1.15%		$89,837.67 1.21%	↑ ↑

Business Support				
Metric	Nov 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	5,247		4,666	↓
Service Calls Completed	5,194		5,541	↓
Service Calls Outstanding	N/A		1,069.75	N/A
Service Calls Created (Alton)	788	< 900	625.25	↓
Service Calls Completed (Alton)	788	> 800	755	↑
Service Calls Outstanding (Alton)	N/A	< 400	152.5	N/A

Application/Technical				
Metric	Nov 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 04:00:00 on 2006-11-27	2.84	< 0 5	13 33	↑
# 15 min intervals > 60% CPU Util	498	< 268	502.25	↑
CPU Utilization %	29.70%		30.09%	↑
DASD Utilization %	68.32%	< 70%	65.33%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
DECEMBER 2006

Last Updated - 1/3/07 1 30 PM

Update

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Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Dec 2006	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	N/A	> 80%	95.59%	N/A
Avg % Abandon after 30 sec	N/A	< 5.5%	0.85%	N/A
Avg Speed of Answer (sec)	N/A	< 30	4.13	N/A
Max Queue Time in IVR	N/A	<	23:26	N/A
% IVR Self-Serv Calls Offered	N/A	> 15%	23.11%	N/A
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	409	0	330.75	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	376		446.75	↑
PUC Complaints	0		0	↔

Operations Management

Metric	Dec 2006	Goal	4 Month Avg	Trend
Total # of Calls	N/A		16,564.25	N/A
Avg Handle Time	N/A	< 5:00	1:40	N/A
% First Call Effectiveness	90.56%		92.52%	↑
% Contacts Closed >= 3 days	77.42%		74.61%	↓
Avg # Past Due S/Os	899	< 47	2,016.75	↑
Avg # Open U/Cs Call Center Field	831 150 1	< 23	356.5 213 1	↓ ↑ ↔
% of Bill Exceptions	9.86%	< 2%	10.65%	↑
% Unscheduled Est. Readings	1.21%	0%	1.11%	↓
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($61,827 39) 4,054		($1,434.98) 4,125 75	↓ ↑
AW Avg Daily Revenue	$116,604.33		$134,476.73	↓
AW Billed Revenue	$2,448,690.87		$2,958,487.98	↓
AW Avg Daily A/R Days Outstanding	$2,457,460 45 29.5		$2,763,895 22 28 7	↑ ↓
O&M Avg Daily Revenue	$109,073.41		$111,147.98	↓
O&M Billed Revenue	$2,290,541.58		$2,445,255.51	↓
O&M Avg Daily A/R Days Outstanding	$2,266,770 74 29		$2,257,798 21 28 4	↓ ↓

Metric	Dec 2006	Budget	Q3 2006	Trend
AW Charged Off % of Rev	$57,944 78 2 37%		$127,124 16 1 35%	↑ ↓
O&M Charged Off % of Rev	$43,537 68 1 90%		$89,837 67 1 21%	↑ ↓

Business Support

Metric	Dec 2006	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	4,674		5,023.5	↑
Service Calls Completed	4,653		5,685.5	↓
Service Calls Outstanding	N/A		1,080.25	N/A
Service Calls Created (Alton)	705	< 900	678.25	↓
Service Calls Completed (Alton)	684	> 800	780.75	↓
Service Calls Outstanding (Alton)	N/A	< 400	149.33	N/A

Application/Technical

Metric	Dec 2006	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 03:15:00 on 2006-12-16	5.86	< 0.5	13.33	↑
# 15 min intervals > 60% CPU Util	525	< 268	512	↓
CPU Utilization %	30.77%		30.24%	↓
DASD Utilization %	69.63%	< 70%	62.91%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
JANUARY 2007

Last Updated - 3/12/07 8:44 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics.
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Jan 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.59%	> 80%	95.41%	↑
Avg % Abandon after 30 sec	0.52%	< 5.5%	0.83%	↑
Avg Speed of Answer (sec)	2.77	< 30	3.78	↑
Max Queue Time in IVR	19:14	<	28:41	↑
% IVR Self-Serv Calls Offered	17.02%	> 15%	16.95%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	330	0	342.5	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	380		482.33	↑
PUC Complaints	1		0	↓

Operations Management

Metric	Jan 2007	Goal	4 Month Avg	Trend
Total # of Calls	18,217		16,457.75	↓
Avg Handle Time	1:37	< 5:00	1:38	↑
% First Call Effectiveness	93.21%		91.65%	↓
% Contacts Closed >= 3 days	77.61%		75.23%	↓
Avg # Past Due S/Os	1,164	< 47	1,941	↑
Avg # Open U/Cs Call Center Field	1,292 238 1	< 23	486.25 206.25 1	↓ ↓ ↔
% of Bill Exceptions	8.65%	< 2%	10.3%	↑
% Unscheduled Est. Readings	0.70%	0%	1.29%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($25,405.60) 3,873		($21,520.82) 3,834.5	↓ ↓
AW Avg Daily Revenue	$129,528.59		$127,693.01	↑
AW Billed Revenue	$2,979,157.50		$2,745,399.66	↑
AW Avg Daily A/R Days Outstanding	$2,532,944.18 27.3		$2,654,359.38 29.1	↑ ↑
O&M Avg Daily Revenue	$112,520.60		$108,833.45	↑
O&M Billed Revenue	$2,587,973.81		$2,339,919.15	↑
O&M Avg Daily A/R Days Outstanding	$2,308,281.35 28.7		$2,259,575.77 29	↓ ↑

Metric	Jan 2007	Budget	Q4 2006	Trend
AW Charged Off % of Rev	$36,832.87 1.24%		$145,347.42 1.8%	↑ ↑
O&M Charged Off % of Rev	$26,669.57 1.03%		$106,661.22 1.52%	↑ ↑

Business Support

Metric	Jan 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	6,240		5,308.5	↓
Service Calls Completed	6,133		5,367.5	↑
Service Calls Outstanding	1,362		1,114.75	↓
Service Calls Created (Alton)	1,047	< 900	731.5	↓
Service Calls Completed (Alton)	1,031	> 800	739	↑
Service Calls Outstanding (Alton)	215	< 400	167	↓

Application/Technical

Metric	Jan 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 04:45:00 on 2007-01-04	2.07	< 0.5	13.33	↑
# 15 min intervals > 60% CPU Util	667	< 268	488.75	↓
CPU Utilization %	36.44%		29.72%	↓
DASD Utilization %	72.38%	< 70%	65%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
FEBRUARY 2007

Last Updated - 3/12/07 1:24 PM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics.
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant **Scorecard Calculations**

Customer Service

Metric	Feb 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	92.33%	> 80%	95.44%	↓
Avg % Abandon after 30 sec	0.59%	< 5.5%	0.69%	↑
Avg Speed of Answer (sec)	2.64	< 30	3.31	↑
Max Queue Time in IVR	51:16	≤	25:29	↓
% IVR Self-Serv Calls Offered	16.80%	> 15%	16.88%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	240	0	342.5	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	461		490.33	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Feb 2007	Goal	4 Month Avg	Trend
Total # of Calls	15,978		16,853.25	↑
Avg Handle Time	1:36	< 5:00	1:38	↑
% First Call Effectiveness	93.22%		91.39%	↓
% Contacts Closed >= 3 days	78.14%		76.19%	↓
Avg # Past Due S/Os	1,772	< 47	1,644.75	↓
Avg # Open U/Cs Call Center Field	1,246 189 1	< 23	730 222.25 1	↓ ↑ ↔
% of Bill Exceptions	9.32%	< 2%	9.89%	↑
% Unscheduled Est. Readings	0.57%	0%	1.34%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($27,132.74) 3,381		($32,763.28) 3,871.75	↑ ↑
AW Avg Daily Revenue	$111,180.45		$125,805.93	↓
AW Billed Revenue	$2,223,609.03		$2,767,730.50	↓
AW Avg Daily A/R Days Outstanding	$0.00 0		$2,549,965.72 28.3	↑ ↑
O&M Avg Daily Revenue	$106,196.75		$109,346.45	↓
O&M Billed Revenue	$2,123,935.03		$2,405,621.80	↓
O&M Avg Daily A/R Days Outstanding	$0.00 0		$2,251,551.99 28.8	↑ ↑

Metric	Feb 2007	Budget	Q4 2006	Trend
AW Charged Off % of Rev	$23,864.68 1.07%		$145,347.42 1.8%	↑ ↑
O&M Charged Off % of Rev	$18,320.69 0.86%		$106,661.22 1.52%	↑ ↑

Business Support

Metric	Feb 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	5,521		5,491.25	↓
Service Calls Completed	5,598		5,480.5	↑
Service Calls Outstanding	1,357		1,184.75	↓
Service Calls Created (Alton)	779	< 900	818.25	↑
Service Calls Completed (Alton)	804	> 800	813.75	↓
Service Calls Outstanding (Alton)	188	< 400	187.67	↓

Application/Technical

Metric	Feb 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 23:00:00 on 2007-02-01	13.07	< 0.5	10.33	↓
# 15 min intervals > 60% CPU Util	533	< 268	555.25	↑
CPU Utilization %	35.62%		31.69%	↓
DASD Utilization %	73.01%	< 70%	68.82%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE group

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
MARCH 2007

Last Updated - 4/2/07 12:40 PM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics.
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant **Scorecard Calculations**

Customer Service

Metric	Mar 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	91.06%	> 80%	94.62%	↓
Avg % Abandon after 30 sec	0.40%	< 5.5%	0.65%	↑
Avg Speed of Answer (sec)	1.28	< 30	2.95	↑
Max Queue Time in IVR	3:04	<	31:19	↑
% IVR Self-Serv Calls Offered	27.15%	> 15%	16.95%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	204	0	337.25	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	489		476.67	↓
PUC Complaints	1		0.25	↓

Operations Management

Metric	Mar 2007	Goal	4 Month Avg	Trend
Total # of Calls	9,878		16,551	↑
Avg Handle Time	1:38	< 5:00	1:37	↓
% First Call Effectiveness	94.81%		92.50%	↓
% Contacts Closed >= 3 days	78.36%		76.97%	↓
Avg # Past Due S/Os	1,173	< 47	1,438	↑
Avg # Open U/Cs Call Center Field	379 197 1	< 23	943.5 205.75 1	↑ ↑ ↔
% of Bill Exceptions	9%	< 2%	9.39%	↑
% Unscheduled Est. Readings	0.6%	0%	1.09%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($20,984.75) 3,572		($37,783.31) 3,718.25	↑ ↑
AW Avg Daily Revenue	$112,269.11		$118,019.93	↓
AW Billed Revenue	$2,469,920.41		$2,537,428.52	↓
AW Avg Daily A/R Days Outstanding	$0.00 0		$1,868,010.09 22.1	↑ ↑
O&M Avg Daily Revenue	$109,708.40		$107,299.56	↑
O&M Billed Revenue	$2,413,584.90		$2,306,940.48	↑
O&M Avg Daily A/R Days Outstanding	$0.00 0		$1,688,322.81 22	↑ ↑

Metric	Mar 2007	Budget	Q4 2006	Trend
AW Charged Off % of Rev	N/A N/A		$145,347.42 1.8%	N/A N/A
O&M Charged Off % of Rev	N/A N/A		$106,661.22 1.52%	N/A N/A

Business Support

Metric	Mar 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	2,988		5,420.5	↑
Service Calls Completed	3,084		5,394.5	↓
Service Calls Outstanding	N/A		1,265.5	N/A
Service Calls Created (Alton)	481	< 900	829.75	↑
Service Calls Completed (Alton)	486	> 800	826.75	↓
Service Calls Outstanding (Alton)	N/A	< 400	198.67	N/A

Application/Technical

Metric	Mar 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 00:30:00 on 2007-03-18	39.14	< 0.5	13.07	↓
# 15 min intervals > 60% CPU Util	631	< 268	555.75	↓
CPU Utilization %	38.47%		32.72%	↓
DASD Utilization %	76.06%	< 70%	70.54%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
APRIL 2007

Last Updated - 7/17/07 12 07 PM

Update

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Apr 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.28%	> 80%	94.11%	↑
Avg % Abandon after 30 sec	0.26%	< 5.5%	0.58%	↑
Avg Speed of Answer (sec)	1.39	< 30	2.42	↑
Max Queue Time in IVR	7:26	<	28:27	↑
% IVR Self-Serv Calls Offered	16.64%	> 15%	17.18%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	214	0	326.33	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	447		443.33	↓
PUC Complaints	2		0.5	↓

Operations Management

Metric	Apr 2007	Goal	4 Month Avg	Trend
Total # of Calls	13,749		16,137	↑
Avg Handle Time	1:35	< 5:00	1:37	↑
% First Call Effectiveness	95.79%		92.94%	↓
% Contacts Closed >= 3 days	79.15%		77.86%	↓
Avg # Past Due S/Os	1,585	< 47	1,278.33	↓
Avg # Open U/Cs Call Center Field	319 137 1	< 23	1,123 192.33 1	↑ ↑ ↔
% of Bill Exceptions	10.78%	< 2%	9.22%	↓
% Unscheduled Est. Readings	0.38%	0%	0.79%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	$1,191.98 3,344		($33,837.62) 3,720	↑ ↑
AW Avg Daily Revenue	$135,284.32		$117,690.44	↑
AW Billed Revenue	$2,840,970.69		$2,530,344.45	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$1,663,468 21 19 7	↑ ↑
O&M Avg Daily Revenue	$110,662.89		$109,488.78	↑
O&M Billed Revenue	$2,323,920.76		$2,354,008.83	↓
O&M Avg Daily A/R Days Outstanding	$0.00 0		$1,525,017 36 19 4	↑ ↑

Metric	Apr 2007	Budget	Q1 2007	Trend
AW Charged Off % of Rev	$85,325 97 3 00%		$138,933 21 1 81%	↑ ↓
O&M Charged Off % of Rev	$59,641 20 2 57%		$105,501 97 1 48%	↑ ↓

Business Support

Metric	Apr 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	N/A	< 100	0	N/A
Customer Care IRs/Work Orders Completed	N/A	> 100	0	N/A
Customer Care IRs/Work Orders Outstanding	N/A	< 320	0	N/A
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		4,855.75	N/A
Service Calls Completed	N/A		4,867	N/A
Service Calls Outstanding	N/A		1,309	N/A
Service Calls Created (Alton)	N/A	< 900	753	N/A
Service Calls Completed (Alton)	N/A	> 800	751.25	N/A
Service Calls Outstanding (Alton)	N/A	< 400	198.67	N/A

Application/Technical

Metric	Apr 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 23:15:00 on 2007-04-04	15.21	< 0 5	39 14	↑
# 15 min intervals > 60% CPU Util	588	< 268	589	↑
CPU Utilization %	34.62%		34.90%	↑
DASD Utilization %	75.98%	< 70%	72.43%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
MAY 2007

Last Updated - 8/1/07 9 42 AM

Update

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	May 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	98.76%	> 80%	94.1%	↑
Avg % Abandon after 30 sec	0.37%	< 5.5%	0.45%	↑
Avg Speed of Answer (sec)	3.18	< 30	2.10	↓
Max Queue Time in IVR	15:39	<	21:47	↑
% IVR Self-Serv Calls Offered	17.18%	> 15%	17.05%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	207	0	261.33	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	497		444.25	↓
PUC Complaints	1		1	↔

Operations Management

Metric	May 2007	Goal	4 Month Avg	Trend
Total # of Calls	16,020		15,775.25	↓
Avg Handle Time	1:40	< 5:00	1:36	↓
% First Call Effectiveness	96.26%		94.13%	↓
% Contacts Closed >= 3 days	79.27%		78.26%	↓
Avg # Past Due S/Os	1,387	< 47	1,507	↑
Avg # Open U/Cs Call Center Field	273 6 1	< 23	952 33 188 1	↑ ↑ ↔
% of Bill Exceptions	11.24%	< 2%	9.38%	↓
% Unscheduled Est. Readings	0.41%	0%	0.57%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($31,110 59) 3,571		($18,082.78) 3,542 5	↓ ↓
AW Avg Daily Revenue	$120,046.24		$122,251.83	↓
AW Billed Revenue	$2,761,063.52		$2,628,414.41	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$844,314 73 9 6	↑ ↑
O&M Avg Daily Revenue	$114,406.86		$109,876.91	↑
O&M Billed Revenue	$2,631,357.76		$2,362,353.62	↑
O&M Avg Daily A/R Days Outstanding	$0.00 0		$769,427 12 9 8	↑ ↑

Metric	May 2007	Budget	Q1 2007	Trend
AW Charged Off % of Rev	$51,124 39 1 85%		$138,933 21 1 81%	↑ ↓
O&M Charged Off % of Rev	$40,457 64 1 54%		$105,501 97 1 48%	↑ ↓

Business Support

Metric	May 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		4,916.33	N/A
Service Calls Completed	N/A		4,938.33	N/A
Service Calls Outstanding	N/A		1,359.5	N/A
Service Calls Created (Alton)	N/A	< 900	769	N/A
Service Calls Completed (Alton)	N/A	> 800	773.67	N/A
Service Calls Outstanding (Alton)	N/A	< 400	201.5	N/A

Application/Technical

Metric	May 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 01:30:00 on 2007-05-16	17.08	< 0 5	39 14	↑
# 15 min intervals > 60% CPU Util	764	< 268	604.75	↓
CPU Utilization %	39.85%		36.29%	↓
DASD Utilization %	76.15%	< 70%	74.3%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
JUNE 2007

Last Updated - 8/18/07 8:12 AM

Update

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Jun 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	98.39%	> 80%	94.91%	↑
Avg % Abandon after 30 sec	1.21%	< 5.5%	0.41%	↓
Avg Speed of Answer (sec)	6.33	< 30	2.19	↓
Max Queue Time in IVR	51:02	<	20:54	↓
% IVR Self-Serv Calls Offered	17.65%	> 15%	17.09%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	202	0	220.33	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	486		473.5	↓
PUC Complaints	0		1	↑

Operations Management

Metric	Jun 2007	Goal	4 Month Avg	Trend
Total # of Calls	16,530		15,226	↓
Avg Handle Time	1:39	< 5:00	1:37	↓
% First Call Effectiveness	100%		94.89%	↓
% Contacts Closed >= 3 days	79.49%		78.73%	↓
Avg # Past Due S/Os	1,291	< 47	1,581.33	↑
Avg # Open U/Cs Call Center Field	1,074 0 1	< 23	612 67 110 67 1	↓ ↑ ↔
% of Bill Exceptions	14.98%	< 2%	10.1%	↓
% Unscheduled Est. Readings	0.30%	0%	0.49%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($12,453.58) 3,517		($19.509 02) 3,467	↑ ↓
AW Avg Daily Revenue	$163,863.20		$119,715.86	↑
AW Billed Revenue	$3,441,127.19		$2,573,890.91	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$134,911.01		$110,381.38	↑
O&M Billed Revenue	$2,833,131.16		$2,373,199.61	↑
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Jun 2007	Budget	Q1 2007	Trend
AW Charged Off % of Rev	$54,910 90 1 6%		$138,933 21 1 81%	↑ ↑
O&M Charged Off % of Rev	$41,595 00 1 47%		$105.501 97 1 48%	↑ ↑

Business Support

Metric	Jun 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		4,254.5	N/A
Service Calls Completed	N/A		4,341	N/A
Service Calls Outstanding	N/A		1,357	N/A
Service Calls Created (Alton)	N/A	< 900	630	N/A
Service Calls Completed (Alton)	N/A	> 800	645	N/A
Service Calls Outstanding (Alton)	N/A	< 400	188	N/A

Application/Technical

Metric	Jun 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 01:30:00 on 2007-06-03	26.9	< 0 5	39 14	↑
# 15 min intervals > 60% CPU Util	611	< 268	629	↑
CPU Utilization %	37.98%		37.19%	↓
DASD Utilization %	77.54%	< 70%	75.35%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
JULY 2007

Last Updated - 10/2/07 4 26 AM

Update

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Jul 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	98.55%	> 80%	96.50%	↑
Avg % Abandon after 30 sec	0.79%	< 5.5%	0.58%	↓
Avg Speed of Answer (sec)	4.65	< 30	3.19	↓
Max Queue Time in IVR	21:29	<	20:50	↓
% IVR Self-Serv Calls Offered	16.91%	> 15%	17.31%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	229	0	210.5	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	559		479.75	↓
PUC Complaints	0		1	↑

Operations Management

Metric	Jul 2007	Goal	4 Month Avg	Trend
Total # of Calls	16,170		15,364	↓
Avg Handle Time	1:40	< 5:00	1:38	↓
% First Call Effectiveness	66.67%		95.58%	↑
% Contacts Closed >= 3 days	77.10%		79.08%	↑
Avg # Past Due S/Os	1,238	< 47	1,486	↑
Avg # Open U/Cs Call Center Field	1,322 5 i	< 23	296 71 5 1	↓ ↑ ↔
% of Bill Exceptions	11.53%	< 2%	11.47%	↓
% Unscheduled Est. Readings	0.33%	.. 0%	0.42%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($44.598 55) 3,478		($15,639 24) 3,501	↓ ↑
AW Avg Daily Revenue	$172,921.04		$132,334.27	↑
AW Billed Revenue	$3,804,262.99		$2,878,270.45	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$124,532.44		$117,264.31	↑
O&M Billed Revenue	$2,739,713.79		$2,550,498.64	↑
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Jul 2007	Budget	Q2 2007	Trend
AW Charged Off % of Rev	$49,503 03 1 30%		$191,361 26 2.12%	↑ ↑
O&M Charged Off % of Rev	$38,352 34 1 4%		$141,693 84 1 82%	↑ ↑

Business Support				
Metric	Jul 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		2,988	N/A
Service Calls Completed	N/A		3,084	N/A
Service Calls Outstanding	N/A		N/A	N/A
Service Calls Created (Alton)	N/A	< 900	481	N/A
Service Calls Completed (Alton)	N/A	> 800	486	N/A
Service Calls Outstanding (Alton)	N/A	< 400	N/A	N/A

Application/Technical				
Metric	Jul 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 16:45:00 on 2007-07-30	2.56	< 0.5	39 14	↑
# 15 min intervals > 60% CPU Util	731	< 268	648.5	↓
CPU Utilization %	40.9%		37.74%	↓
DASD Utilization %	80.45%	< 70%	76.40%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
AUGUST 2007

Last Updated - 11/1/07 3:37 AM

Update

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Aug 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	97.97%	> 80%	97.85%	↑
Avg % Abandon after 30 sec	0.77%	< 5.5%	0.68%	↓
Avg Speed of Answer (sec)	5.44	< 30	4.00	↓
Max Queue Time in IVR	21:08	<	23:54	↑
% IVR Self-Serv Calls Offered	16.00%	> 15%	17.11%	↓
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	412	0	216.67	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	794		497.25	↓
PUC Complaints	0		0.75	↑

Operations Management

Metric	Aug 2007	Goal	4 Month Avg	Trend
Total # of Calls	16,827		15,617.25	↓
Avg Handle Time	1:41	< 5:00	1:39	↓
% First Call Effectiveness	94.50%		95.96%	↑
% Contacts Closed >= 3 days	78.54%		78.76%	↑
Avg # Past Due S/Os	2,256	< 47	1,403.33	↓
Avg # Open U/Cs Call Center Field	1,356 0 0	< 23	638 49.33 1	↓ ↑ ↑
% of Bill Exceptions	11.17%	< 2%	12.11%	↑
% Unscheduled Est. Readings	0.43%	0%	0.36%	↓
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($11,047.44) 4,345		($21,742.68) 3,477.5	↑ ↓
AW Avg Daily Revenue	$150,220.83		$147,671.54	↑
AW Billed Revenue	$3,455,079.17		$3,211,856.10	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$124,962.10		$121,012.91	↑
O&M Billed Revenue	$2,874,128.34		$2,632,030.87	↑
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Aug 2007	Budget	Q2 2007	Trend
AW Charged Off % of Rev	$42,744.00 1.24%		$191,361.26 2.12%	↑ ↑
O&M Charged Off % of Rev	$36,929.61 1.28%		$141,693.84 1.82%	↑ ↑

Business Support

Metric	Aug 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		N/A	N/A
Service Calls Completed	N/A		N/A	N/A
Service Calls Outstanding	N/A		N/A	N/A
Service Calls Created (Alton)	N/A	< 900	N/A	N/A
Service Calls Completed (Alton)	N/A	> 800	N/A	N/A
Service Calls Outstanding (Alton)	N/A	< 400	N/A	N/A

Application/Technical

Metric	Aug 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 15:45:00 on 2007-08-01	2.18	< 0.5	26.9	↑
# 15 min intervals > 60% CPU Util	492	< 268	673.5	↑
CPU Utilization %	49.42%		38.39%	↓
DASD Utilization %	82.28%	< 70%	77.54%	↓
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
SEPTEMBER 2007

Last Updated - 11/30/07 4:30 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Sep 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	98.71%	> 80%	98.4%	↑
Avg % Abandon after 30 sec	0.84%	< 5.5%	0.79%	↓
Avg Speed of Answer (sec)	5.23	< 30	4.93	↓
Max Queue Time in IVR	27:20	<	27:19	↓
% IVR Self-Serv Calls Offered	16.97%	> 15%	16.90%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	249	0	218	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	789		584	↓
PUC Complaints	1		0.25	↓

Operations Management

Metric	Sep 2007	Goal	4 Month Avg	Trend
Total # of Calls	16,546		16,886.75	↑
Avg Handle Time	1:40	< 5:00	1:40	↔
% First Call Effectiveness	94.69%		94.59%	↓
% Contacts Closed >= 3 days	77.41%		78.62%	↑
Avg # Past Due S/Os	2,090	< 47	1,312.5	↓
Avg # Open U/Cs Call Center Field	1,414 0 0	< 23	797.5 5.5 1	↓ ↑ ↑
% of Bill Exceptions	12.1%	< 2%	12.18%	↑
% Unscheduled Est. Readings	0.37%	0%	0.37%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($30,667.59) 3,108		($24,802.54) 3,727.75	↓ ↑
AW Avg Daily Revenue	$170,993.93		$151,253.18	↑
AW Billed Revenue	$3,419,878.56		$3,365,383.22	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$135,251.54		$124,475.63	↑
O&M Billed Revenue	$2,705,030.75		$2,769,582.76	↓
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Sep 2007	Budget	Q2 2007	Trend
AW Charged Off % of Rev	$50,207.75 1.47%		$191,361.26 2.12%	↑ ↑
O&M Charged Off % of Rev	$35,885.18 1.33%		$141,693.84 1.82%	↑ ↑

Business Support

Metric	Sep 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		N/A	N/A
Service Calls Completed	N/A		N/A	N/A
Service Calls Outstanding	N/A		N/A	N/A
Service Calls Created (Alton)	N/A	< 900	N/A	N/A
Service Calls Completed (Alton)	N/A	> 800	N/A	N/A
Service Calls Outstanding (Alton)	N/A	< 400	N/A	N/A

Application/Technical

Metric	Sep 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 11:45:00 on 2007-09-27	1.26	< 0 5	26 9	↑
# 15 min intervals > 60% CPU Util	22	< 268	649.5	↑
CPU Utilization %	2%		41.15%	↑
DASD Utilization %	21.48%	< 70%	78.71%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
OCTOBER 2007

Last Updated - 12/27/07 4 31 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Oct 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	98.09%	> 80%	98.39%	↓
Avg % Abandon after 30 sec	0.62%	< 5.5%	0.90%	↑
Avg Speed of Answer (sec)	3.64	< 30	5.41	↑
Max Queue Time in IVR	28:27	<	30:14	↑
% IVR Self-Serv Calls Offered	17.48%	> 15%	16.65%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	405	0	229	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	665		657	↓
PUC Complaints	0		0.25	↑

Operations Management

Metric	Oct 2007	Goal	4 Month Avg	Trend
Total # of Calls	18,143		17,018.25	↓
Avg Handle Time	1:42	< 5:00	1:40	↓
% First Call Effectiveness	95.13%		94.70%	↓
% Contacts Closed >= 3 days	78.63%		78.19%	↓
Avg # Past Due S/Os	1,238	< 47	1,238	↔
Avg # Open U/Cs Call Center Field	1,034 0 0	< 23	1,368 2 5 0 5	↑ ↑ ↑
% of Bill Exceptions	10.14%	< 2%	12.41%	↑
% Unscheduled Est. Readings	0.31%	0%	0.36%	↑
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($37.971 13) 4,212		($24,691 79) 3,612	↓ ↓
AW Avg Daily Revenue	$170,686.64		$164,190.09	↑
AW Billed Revenue	$3,925,792.65		$3,530,086.98	↑
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$121,177.66		$129,674.47	↓
O&M Billed Revenue	$2,787,086.21		$2,788,001.01	↓
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Oct 2007	Budget	Q3 2007	Trend
AW Charged Off % of Rev	$47.128.11 1 20%		$142,454.78 1 33%	↑ ↑
O&M Charged Off % of Rev	$34.420.16 1.23%		$111,167 13 1 34%	↑ ↑

Business Support

Metric	Oct 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		N/A	N/A
Service Calls Completed	N/A		N/A	N/A
Service Calls Outstanding	N/A		N/A	N/A
Service Calls Created (Alton)	N/A	< 900	N/A	N/A
Service Calls Completed (Alton)	N/A	> 800	N/A	N/A
Service Calls Outstanding (Alton)	N/A	< 400	N/A	N/A

Application/Technical

Metric	Oct 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 05:45:00 on 2007-10-16	3.9	< 0 5	26 9	↑
# 15 min intervals > 60% CPU Util	387	< 268	464	↑
CPU Utilization %	2.57%		39.01%	↑
DASD Utilization %	23.76%	< 70%	75.83%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
NOVEMBER 2007

Last Updated - 12/27/07 4:31 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Nov 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	95.77%	> 80%	98.31%	↓
Avg % Abandon after 30 sec	1.20%	< 5.5%	0.76%	↓
Avg Speed of Answer (sec)	6.11	< 30	4.74	↓
Max Queue Time in IVR	15:07	<	24:36	↑
% IVR Self-Serv Calls Offered	19.76%	> 15%	16.83%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	387	0	317	↓
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	516		701.75	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Nov 2007	Goal	4 Month Avg	Trend
Total # of Calls	14,208		17,421.5	↑
Avg Handle Time	1:49	< 5:00	1:41	↓
% First Call Effectiveness	95.13%		94.86%	↓
% Contacts Closed >= 3 days	78.73%		77.97%	↓
Avg # Past Due S/Os	1,334	< 47	1,238	↓
Avg # Open U/Cs Call Center Field	973 0 0	< 23	1,256.67 1.67 0.33	↑ ↑ ↑
% of Bill Exceptions	9.83%	< 2%	11.17%	↑
% Unscheduled Est. Readings	0.38%	0%	0.36%	↓
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	($66,536.07) 3,473		($31,071.18) 3,785.75	↓ ↑
AW Avg Daily Revenue	$131,059.84		$165,966.06	↓
AW Billed Revenue	$2,883,316.39		$3,651,253.34	↓
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$112,289.65		$126,204.08	↓
O&M Billed Revenue	$2,470,372.33		$2,776,489.77	↓
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Nov 2007	Budget	Q3 2007	Trend
AW Charged Off % of Rev	$49,956.91 1.73%		$142,454.78 1.33%	↑ ↓
O&M Charged Off % of Rev	$39,698.04 1.61%		$111,167.13 1.34%	↑ ↓

Business Support

Metric	Nov 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		N/A	N/A
Service Calls Completed	N/A		N/A	N/A
Service Calls Outstanding	N/A		N/A	N/A
Service Calls Created (Alton)	N/A	< 900	N/A	N/A
Service Calls Completed (Alton)	N/A	> 800	N/A	N/A
Service Calls Outstanding (Alton)	N/A	< 400	N/A	N/A

Application/Technical

Metric	Nov 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 04:15:00 on 2007-11-13	1.58	< 0 5	3 9	↑
# 15 min intervals > 60% CPU Util	254	< 268	406	↑
CPU Utilization %	2.1%		25.82%	↑
DASD Utilization %	21.51%	< 70%	55.97%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

American Water

TENNESSEE AMERICAN WATER COMPANY
MONTHLY CUSTOMER CARE SCORECARD
DECEMBER 2007

Last Updated - 1/15/08 4:36 AM

Update

Scorecard statistics are automatically updated once per day. You may use the update button to retrieve the current statistics
Note: The update will take approximately 2 minutes to complete.

Legend: Goal Met/Goal Not Met ↑ Positive Trend ↓ Negative Trend ↔ Constant Scorecard Calculations

Customer Service

Metric	Dec 2007	Goal	4 Month Avg	Trend
Quality Monitoring # of calls evaluated	N/A N/A	> 90%	N/A N/A	N/A N/A
Survey Information % IN % Taken of IN	N/A N/A N/A	> 90%	N/A N/A N/A	N/A N/A N/A
Avg % Ans within 30 sec	99.46%	> 80%	97.72%	↑
Avg % Abandon after 30 sec	0.11%	< 5.5%	0.84%	↑
Avg Speed of Answer (sec)	1.8	< 30	5.05	↑
Max Queue Time in IVR	8:20	<	23:00	↑
% IVR Self-Serv Calls Offered	29.1%	> 15%	17.42%	↑
% Correspondence Response < 3 days	N/A	100%	N/A	N/A
Total Cust Imp S/O Past Due	242	0	405	↑
# Payments in Suspense Customer Disputes	N/A N/A		N/A N/A	N/A N/A
# Of Accounts on Hold	523		691	↑
PUC Complaints	0		0.25	↑

Operations Management

Metric	Dec 2007	Goal	4 Month Avg	Trend
Total # of Calls	9,032		16,931	↑
Avg Handle Time	1:42	< 5:00	1:43	↑
% First Call Effectiveness	95.43%		94.93%	↓
% Contacts Closed >= 3 days	77.75%		78.36%	↑
Avg # Past Due S/Os	1,171	< 47	1,238	↑
Avg # Open U/Cs Call Center Field	803 0 0	< 23	1,224 0 0	↑ ↔ ↔
% of Bill Exceptions	8.98%	< 2%	10.79%	↑
% Unscheduled Est. Readings	0.38%	0%	0.37%	↓
% Scheduled Est. Readings	0%		0%	↔
Rev Adjustments # of Adjustments	$6,710.68 3,396		($36,555.56) 3,784.5	↑ ↑
AW Avg Daily Revenue	$133,486.48		$155,500.76	↓
AW Billed Revenue	$2,803,216.10		$3,421,016.69	↓
AW Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔
O&M Avg Daily Revenue	$119,511.63		$123,143.38	↓
O&M Billed Revenue	$2,509,744.26		$2,709,154.41	↓
O&M Avg Daily A/R Days Outstanding	$0.00 0		$0.00 0	↔ ↔

Metric	Dec 2007	Budget	Q3 2007	Trend
AW Charged Off % of Rev	$61,074.11 2.18%		$142,454.78 1.33%	↑ ↓
O&M Charged Off % of Rev	$48,847.62 1.95%		$111,167.13 1.34%	↑ ↓

Business Support

Metric	Dec 2007	Goal	4 Month Avg	Trend
ORCOM SI's outstanding	N/A		N/A	N/A
ORCOM SVI's outstanding	N/A		N/A	N/A
Customer Care IRs/Work Orders Created	0	< 100	0	↔
Customer Care IRs/Work Orders Completed	0	> 100	0	↔
Customer Care IRs/Work Orders Outstanding	0	< 320	0	↔
Total Number of Service Calls	N/A		N/A	N/A
Percent Calls Answered Less Than 30 Seconds	N/A	> 80%	N/A	N/A
Average Handle Time	N/A	< 5:00	N/A	N/A
Speed of Answer	N/A	< 20	N/A	N/A
Percent Abandoned After 30 Seconds	N/A	< 5%	N/A	N/A
Service Calls Created	N/A		N/A	N/A
Service Calls Completed	N/A		N/A	N/A
Service Calls Outstanding	N/A		N/A	N/A
Service Calls Created (Alton)	N/A	< 900	N/A	N/A
Service Calls Completed (Alton)	N/A	> 800	N/A	N/A
Service Calls Outstanding (Alton)	N/A	< 400	N/A	N/A

Application/Technical

Metric	Dec 2007	Goal	4 Month Avg	Trend
E-CIS Availability	100%	99%	100%	↔
Lost Productive Time (Hrs)	In Prog			N/A
Peak AS/400 Response Time Occurred At 05:30:00 on 2007-12-09	3.34	< 0 5	3 9	↑
# 15 min intervals > 60% CPU Util	180	< 268	288.75	↑
CPU Utilization %	1.77%		11.73%	↑
DASD Utilization %	20.47%	< 70%	34.52%	↑
Network Utilization % (Hershey)	N/A	< 70%	N/A	N/A
Peak Network Util% (Hershey)	N/A	< 99%	N/A	N/A
Network Utilization % (Haddon Heights)	N/A	< 70%	N/A	N/A
Peak Network Util% (Haddon Ht)	N/A	< 99%	N/A	N/A

RWE

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson/Michael Miller

GENERAL

Question:

16. Provide a list of TAWC's customer service initiatives, and performance measures, including a description and analysis of the effectiveness of each for the last two (2) years. If applicable, the analysis should include, but not be limited to, time to connect the customer to the system, response time to service inquiries, restoring of service, new meter installations, billing inquiries, meeting appointment times, etc. If you have identified other areas that you monitor, include them in this response.

Response:

TAWC as required in the settlement agreement in its 2004 rate case provides the TRA and the Consumer Advocate Office of the Attorney General monthly reports on agreed to service metrics for its local operation and the national call center. Attached to this response are the reports as filed for 2006-2007.

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
260205.532000.16	Contr Svc-Acctg						
	AMORTIZE PWC AUDIT F	JR	9	11/30/2007	3,736.33		
	AMORTIZE PWC AUDIT F	JR	9	10/31/2007	3,715.33		
	adjust prepaid	JE	261006	10/31/2007	2,263.00		
	AMORTIZE PWC AUDIT F	JR	9	9/30/2007	2,989.00		
	Price WaterhouseCoop	PS	41711592	9/28/2007	626.00		
	AMORTIZE PWC AUDIT F	JR	9	8/31/2007	2,989.00		
	Acc August Progress	JE	30813593	8/31/2007	1,916.00		
	Price WaterhouseCoop	PS	41681240	8/29/2007	3,317.00		
	Price WaterhouseCoop	PS	41667150	8/13/2007	3,474.00		
	Price WaterhouseCoop	PS	41667152	8/13/2007	3,963.00		
	AMORTIZE PWC AUDIT F	JR	9	7/31/2007	2,989.00		
	Price WaterhouseCoop	PS	41638701	7/11/2007	4,691.00		
	AMORTIZE PWC AUDIT F	JR	9	6/30/2007	2,989.00		
	Recl PS41622727 PWC	JE	30808071	6/27/2007	2,200.00		
	Price WaterhouseCoop	PS	41617968	6/18/2007	1,950.00		
	AMORTIZE PWC AUDIT F	JR	9	5/31/2007	2,989.00		
	RECLASS AUDIT FEES T	JE	260511	5/31/2007	1,585.00		
	Price WaterhouseCoop	PS	41600219	5/30/2007	201.00		
	AMORTIZE PWC AUDIT F	JR	9	4/30/2007	2,989.00		
	AMORTIZE PWC AUDIT F	JR	9	3/31/2007	2,989.00		
	Price WaterhouseCoop	PS	41543309	3/20/2007	259.00		
	AMORTIZE PWC AUDIT F	JR	9	2/28/2007	2,989.00		
	AMORTIZE PWC AUDIT F	JR	9	1/31/2007	2,989.00		
	Price WaterhouseCoop	PS	41501306	1/24/2007	109.00		
	Price WaterhouseCoop	PS	41496290	1/16/2007	504.00		
	AMORTIZE PWC AUDIT F	JR	9	12/31/2006	2,989.00		
	Price WaterhouseCoop	PS	41469511	12/13/2006	686.00		
	Price WaterhouseCoop	PS	41469513	12/13/2006	164.00		
	PWC Audit Fee Accrl	JE	2603	12/2/2006		(656.00)	
	Account Totals				65,249.66	(656.00)	64,593.66
260205.533000.16	Contr Svc-Legal						
	King & Spalding Lega	JR	135	11/30/2007	56.78		
	Bingham McCutchen LL	PV	41748319	11/8/2007	301.26		
	King & Spalding Lega	JR	135	10/31/2007	56.78		
	King & Spalding Lega	JR	135	9/30/2007	56.78		
	King & Spalding Lega	JR	135	8/31/2007	56.78		
	Cravath, Swaine & Mo	JR	137	8/31/2007	213.12		
	King & Spalding Lega	JR	135	7/31/2007	56.78		
	Cravath, Swaine & Mo	JR	137	7/31/2007	213.12		
	King & Spalding Lega	JR	135	6/30/2007	56.78		
	Cravath, Swaine & Mo	JR	137	6/30/2007	213.12		
	King & Spalding Lega	JR	135	5/31/2007	56.78		
	Cravath, Swaine & Mo	JR	137	5/31/2007	213.12		

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	King & Spalding Lega	JR	135	4/30/2007	56.78		
	Cravath, Swaine & Mo	JR	137	4/30/2007	213.12		
	Bass Berry & Sims PL	PV	41561515	4/12/2007	722.06		
	Bass Berry & Sims PL	PV	41561515	4/12/2007	148.75		
	King & Spalding Lega	JR	135	3/31/2007	56.78		
	Cravath, Swaine & Mo	JR	137	3/31/2007	213.12		
	King & Spalding Lega	JR	135	2/28/2007	56.78		
	Cravath, Swaine & Mo	JR	137	2/28/2007	213.12		
	King & Spalding Lega	JR	135	1/31/2007	56.78		
	Cravath, Swaine & Mo	JR	137	1/31/2007	213.12		
	SABRIX VENDOR TAX CO	ST	30787302	1/27/2007	0.71		
	Baker Donelson Bearm	PV	41491512	1/10/2007	2,579.10		
	Baker Donelson Bearm	PV	41491514	1/10/2007	2,052.00		
	Bass Berry & Sims PL	PV	41491516	1/10/2007	490.00		
	TO RECORD SABRIX EST	JE	30760624	1/1/2007		(2.02)	
	TO RECORD SABRIX EST	JE	30760624	12/31/2006	2.02		
	King & Spalding Lega	JR	135	12/31/2006	56.78		
	Cravath, Swaine & Mo	JR	137	12/31/2006	213.12		
	Bass Berry & Sims PL	PV	41483274	12/28/2006	390.00		
	Baker Donelson Bearm	PV	41483256	12/28/2006	5,879.80		
	Baker Donelson Bearm	PV	41476296	12/21/2006	3,532.40		
	Baker Donelson Bearm	PV	41476302	12/21/2006	3,287.10		
	Account Total				21,984.64	(2.02)	21,982.62
260205.535000.14	Contr Svc-Other						
	Heath Consultants In	PV	41741908	10/31/2007	839.47		
	Account Total				839.47	-	839.47
260205.535000.16	Contr Svc-Other						
	ACCRUE ACCENTURE (SE	JE	220	11/30/2007	3,099.15		
	CP	JB	30821017	11/30/2007	88.94		
	Amort Micro Enterpri	JR	132	11/30/2007	900.46		
	Accenture, LLP-REMIT	PV	41740001	10/31/2007	3,099.15		
	CP	JB	30818835	10/31/2007	168.89		
	Amort Micro Enterpri	JR	132	10/31/2007	900.46		
	SABRIX NO TAX CHARGE	ST	30815855	10/2/2007	294.17		
	Accenture, LLP-REMIT	PV	41711925	10/1/2007	3,099.15		
	CP	JB	30816342	9/30/2007	179.58		
	Amort Micro Enterpri	JR	132	9/30/2007	900.46		
	SABRIX NO TAX CHARGE	ST	30814734	9/21/2007	294.49		
	Accenture, LLP-REMIT	PV	41701642	9/20/2007	3,102.45		
	CP	JB	30813587	8/31/2007	137.75		
	Amort Micro Enterpri	JR	132	8/31/2007	900.46		
	SABRIX NO TAX CHARGE	ST	30810527	8/1/2007	294.17		
	CP	JB	30811313	7/31/2007	123.27		
	Amort Micro Enterpri	JR	132	7/31/2007	900.46		

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	Accenture, LLP-REMIT	PV	41654506	7/30/2007	3,099.15		
	True Up Prepaid Insu	JE	260610	6/30/2007	900.46		
	CP	JB	30809097	6/30/2007	174.04		
	Accr Accenture for J	JE	220	6/30/2007	3,102.45		
	Accenture, LLP-REMIT	PV	41629956	6/29/2007	3,102.45		
	Accenture, LLP-REMIT	PV	41607832	6/7/2007	3,102.45		
	RECLASS RWE MS LIC F	JE	260512	5/31/2007	1,027.72		
	CP	JB	30806965	5/31/2007	281.20		
	Amort Micro License	JE	407012	4/30/2007	773.20		
	CP	JB	30804880	4/30/2007	26.35		
	Accenture, LLP-REMIT	PV	41556873	4/5/2007	3,370.15		
	CP	JB	30802353	3/31/2007	225.85		
	Prepaid Other Adj	JE	260307	3/30/2007	773.20		
	CP	JB	30795508	2/28/2007	279.98		
	Amort Micro Enterpri	JR	132	2/28/2007	773.20		
	SABRIX NO TAX CHARGE	ST	30793553	2/27/2007	315.91		
	Accenture, LLP-REMIT	PV	41525653	2/26/2007	3,370.15		
	SABRIX NO TAX CHARGE	ST	30792052	2/15/2007	315.91		
	Accenture, LLP-REMIT	PV	41509856	2/2/2007	3,370.15		
	CP	JB	30791300	1/31/2007	109.00		
	Amort Micro Enterpri	JR	132	1/31/2007	773.20		
	SABRIX NO TAX CHARGE	ST	30787258	1/27/2007	414.79		
	SABRIX NO TAX CHARGE	ST	30787420	1/27/2007	414.79		
	SABRIX NO TAX CHARGE	ST	30787483	1/27/2007	406.72		
	SABRIX NO TAX CHARGE	ST	30788288	1/27/2007	307.71		
	SABRIX NO TAX CHARGE	ST	30788358	1/27/2007	307.71		
	SABRIX NO TAX CHARGE	ST	30786957	1/26/2007	23.40		
	Amort Micro Enterpri	JR	132	12/31/2006	773.20		
	CP	JB	30760578	12/29/2006	204.74		
	Accenture, LLP-REMIT	PV	41470755	12/15/2006	3,253.07		
	Account Totals				53,855.76	-	53,855.76
260205.635000.26	Contr Svc-Other						
	W H Painting	PV	41765413	11/30/2007	1,785.00		
	W H Painting	PV	41765414	11/30/2007	725.00		
	Rain Dance Property	PV	41762056	11/27/2007	140.00		
	Rain Dance Property	PV	41736494	10/26/2007	140.00		
	Rain Dance Property	PV	41709300	9/27/2007	105.00		
	Rain Dance Property	PV	41709645	9/27/2007	450.00		
	Rain Dance Property	PV	41685001	8/31/2007	105.00		
	SABRIX NO TAX CHARGE	ST	30812498	8/25/2007	22.20		
	Absolute Services	PV	41675991	8/24/2007	240.00		
	WW GRAINGER E	CC	3720	8/16/2007	190.88		
	Rain Dance Property	PV	41655898	7/31/2007	140.00		
	Rain Dance Property	PV	41630195	6/29/2007	105.00		
	Rain Dance Property	PV	41602447	5/31/2007	35.00		

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	Rain Dance Property	PV	41602467	5/31/2007	350.00		
	SABRIX NO TAX CHARGE	ST	30804346	5/1/2007	25.20		
	Nabco Electric Compa	PV	41576367	4/30/2007	272.38		
	SABRIX NO TAX CHARGE	ST	30787771	1/27/2007	13.70		
	SABRIX NO TAX CHARGE	ST	30787144	1/26/2007	39.64		
	Account Totals				4,884.00	-	4,884.00
260305.532000.16	Contr Svc-Acctg						
	Johnson Murphey & Wr	PV	41731268	10/23/2007	4,500.00		
	Account Totals				4,500.00	-	4,500.00
260405.535000.16	Contr Svc-Other						
	Tennessee One-Call S	PV	41656156	7/31/2007	3.75		
	Account Totals				3.75	-	3.75
260305.635000.26	Contr Svc-Other						
	REVERSED DUPICATED S	ST	30803215	4/13/2007		(76.73)	
	REVERSED DUPICATED S	ST	30803215	4/13/2007		(64.75)	
	SABRIX NO TAX CHARGE	ST	30798578	3/22/2007	76.73		
	SABRIX NO TAX CHARGE	ST	30798578	3/22/2007	76.73		
	SABRIX NO TAX CHARGE	ST	30798578	3/22/2007	64.75		
	SABRIX NO TAX CHARGE	ST	30798578	3/22/2007	64.75		
	Eslinger Contracting	PV	41543694	3/21/2007	829.50		
	Eslinger Contracting	PV	41543696	3/21/2007	700.00		
	Account Totals				1,812.46	(141.48)	1,670.98
260215.533000.16	Contr Svc-Legal						
	TN Workbasket Accrua	JE	160	11/30/2007	62.70		
	SER Legal Accrual 11	JE	175	11/30/2007	16,164.38		
	Bass Berry & Sims PL	PV	41743105	11/1/2007	1,518.50		
	Bass Berry & Sims PL	PV	41709148	9/27/2007	85.00		
	Baker Donelson Bearm	PV	41709160	9/27/2007	135.20		
	Bass Berry & Sims PL	PV	41709212	9/27/2007	170.00		
	Baker Donelson Bearm	PV	41655861	7/31/2007	448.29		
	Baker Donelson Bearm	PV	41654932	7/30/2007	150.00		
	Baker Donelson Bearm	PV	41647698	7/23/2007	67.00		
	Baker Donelson Bearm	PV	41634073	7/5/2007	2,739.00		
	Bass Berry & Sims PL	PV	41624392	6/25/2007	2,316.80		
	Baker Donelson Bearm	PV	41622707	6/22/2007	5,441.46		
	Baker Donelson Bearm	PV	41602675	5/31/2007	80.60		
	Baker Donelson Bearm	PV	41576773	4/30/2007	560.10		
	Baker Donelson Bearm	PV	41576867	4/30/2007	188.00		
	Baker Donelson Bearm	PV	41557303	4/6/2007	161.20		
	Bass Berry & Sims PL	PV	41545500	3/23/2007	5,541.44		
	Bass Berry & Sims PL	PV	41545509	3/23/2007	1,463.70		
	Bass Berry & Sims PL	PV	41507634	1/31/2007	3,054.90		

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	Baker Donelson Bearm	PV	41508192	1/31/2007	4,519.15		
	Baker Donelson Bearm	PV	41475597	12/21/2006	200.00		
	Baker Donelson Bearm	PV	41475620	12/21/2006	1,254.33		
	Account Totals				46,321.75	-	46,321.75
260201.535000.13	Contr Svc-Other						
	Rain Dance Property	PV	41762056	11/27/2007	2,140.00		
	SABRIX NO TAX CHARGE	ST	30819356	11/10/2007	34.25		
	Kone Inc	PV	41749640	11/9/2007	370.31		
	Rain Dance Property	PV	41736494	10/26/2007	4,280.00		
	SABRIX VENDOR TAX CO	ST	30815444	9/29/2007	15.93		
	Kone Inc	PV	41709106	9/27/2007	370.31		
	Rain Dance Property	PV	41709300	9/27/2007	6,420.00		
	SABRIX NO TAX CHARGE	ST	30813510	9/7/2007	2.41		
	Terminix Internation	PV	41684987	8/31/2007	26.00		
	Rain Dance Property	PV	41685001	8/31/2007	4,280.00		
	SABRIX NO TAX CHARGE	ST	30810562	8/1/2007	12.14		
	Rain Dance Property	PV	41655898	7/31/2007	6,420.00		
	Kone Inc-REMIT	PV	41656271	7/31/2007	131.22		
	SABRIX NO TAX CHARGE	ST	30810059	7/24/2007	30.90		
	Kone Inc-REMIT	PV	41647749	7/23/2007	334.00		
	SABRIX NO TAX CHARGE	ST	30808393	6/30/2007	30.90		
	Rain Dance Property	PV	41630195	6/29/2007	6,420.00		
	Kone Inc-REMIT	PV	41630355	6/29/2007	334.00		
	SABRIX NO TAX CHARGE	ST	30806320	6/1/2007	30.90		
	Rain Dance Property	PV	41602447	5/31/2007	2,140.00		
	Rain Dance Property	PV	41602467	5/31/2007	6,420.00		
	Kone Inc-REMIT	PV	41602729	5/31/2007	334.00		
	SABRIX NO TAX CHARGE	ST	30804346	5/1/2007	30.90		
	Kone Inc-REMIT	PV	41576190	4/30/2007	334.00		
	SABRIX NO TAX CHARGE	ST	30798578	3/22/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30798578	3/22/2007	30.90		
	Kone Inc-REMIT	PV	41543688	3/21/2007	334.00		
	Kone Inc-REMIT	PV	41543692	3/21/2007	334.00		
	SABRIX NO TAX CHARGE	ST	30792257	2/16/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30792088	2/15/2007	30.90		
	Kone Inc-REMIT	PV	41518321	2/15/2007	334.00		
	Kone Inc-REMIT	PV	41508592	1/31/2007	334.00		
	SABRIX NO TAX CHARGE	ST	30758756	12/24/2006	60.77		
	SABRIX NO TAX CHARGE	ST	30758756	12/24/2006		(60.77)	
	Account Totals				42,462.54	(60.77)	42,401.77
260206.535000.14	Contr Svc-Other						
	Heath Consultants In	PV	41765367	11/30/2007	1,508.33		
	Heath Consultants In	PV	41765367	11/30/2007	38.67		
	Heath Consultants In	PD	41765420	11/30/2007		(59.50)	

Tennessee American
Professional Services
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Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	received not invoice	JE	190	11/30/2007	5,204.88		
	TN Workbasket Accrua	JE	160	11/30/2007	117.52		
	TN Workbasket Accrua	JE	160	11/30/2007	71.00		
	Heath Consultants In	PV	41764169	11/29/2007	1,593.15		
	Heath Consultants In	PV	41762064	11/27/2007	1,357.85		
	Heath Consultants In	PV	41762067	11/27/2007	1,533.68		
	Heath Consultants In	PV	41762080	11/27/2007	1,368.90		
	Quality Service	PV	41751750	11/12/2007	131.00		
	Heath Consultants In	PV	41741908	10/31/2007	1,559.03		
	Heath Consultants In	PV	41741911	10/31/2007	1,686.10		
	Heath Consultants In	PD	41741914	10/31/2007		(25.50)	
	Heath Consultants In	PD	41741915	10/31/2007		(30.50)	
	Heath Consultants In	PD	41736123	10/26/2007		(17.00)	
	Heath Consultants In	PD	41736137	10/26/2007		(42.50)	
	SABRIX NO TAX CHARGE	ST	30817538	10/24/2007	6.57		
	Terminix Processing	PV	41731265	10/23/2007	71.00		
	Heath Consultants In	PV	41716023	10/4/2007	1,518.50		
	Heath Consultants In	PV	41716025	10/4/2007	1,681.15		
	Heath Consultants In	PV	41704862	9/24/2007	1,598.68		
	Heath Consultants In	PV	41703196	9/21/2007	1,672.78		
	Heath Consultants In	PV	41703199	9/21/2007	1,729.97		
	Heath Consultants In	PV	41703202	9/21/2007	1,623.05		
	Heath Consultants In	PV	41701029	9/19/2007	1,623.05		
	Heath Consultants In	PV	41701029	9/19/2007	25.50		
	SABRIX NO TAX CHARGE	ST	30814065	9/13/2007	11.93		
	SABRIX NO TAX CHARGE	ST	30814065	9/13/2007	10.87		
	Sonitrol - REMIT ALL	PV	41694879	9/12/2007	128.99		
	Sonitrol - REMIT ALL	PV	41694881	9/12/2007	117.52		
	Heath Consultants In	PV	41688834	9/5/2007	1,371.60		
	Heath Consultants In	PD	41688839	9/5/2007		(17.00)	
	Heath Consultants In	PV	41685248	8/31/2007	1,579.83		
	SABRIX NO TAX CHARGE	ST	30811581	8/8/2007	6.57		
	Heath Consultants In	PV	41662536	8/7/2007	1,340.30		
	Heath Consultants In	PV	41662540	8/7/2007	1,586.65		
	Terminix Internation	PV	41662546	8/7/2007	71.00		
	SABRIX NO TAX CHARGE	ST	30810562	8/1/2007	11.93		
	SABRIX NO TAX CHARGE	ST	30810562	8/1/2007	10.87		
	Sonitrol - REMIT ALL	PV	41655316	7/31/2007	128.99		
	Sonitrol - REMIT ALL	PV	41655318	7/31/2007	117.52		
	Heath Consultants In	PV	41655433	7/31/2007	1,809.93		
	Heath Consultants In	PV	41655441	7/31/2007	1,628.25		
	Heath Consultants In	PV	41647231	7/23/2007	1,709.17		
	Heath Consultants In	PV	41647234	7/23/2007	1,438.45		
	SABRIX NO TAX CHARGE	ST	30809913	7/20/2007	11.93		
	Sonitrol - REMIT ALL	PV	41645204	7/19/2007	128.99		
	Heath Consultants In	PV	41638466	7/11/2007	1,193.40		

Tennessee American
Professional Services
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Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	Heath Consultants In	PV	41638472	7/11/2007	1,603.23		
	SABRIX NO TAX CHARGE	ST	30808393	6/30/2007	10.25		
	SABRIX NO TAX CHARGE	ST	30808393	6/30/2007	11.93		
	SABRIX NO TAX CHARGE	ST	30808393	6/30/2007	6.57		
	Heath Consultants In	PV	41629984	6/29/2007	1,899.30		
	Heath Consultants In	PV	41630069	6/29/2007	1,544.73		
	Sonitrol - REMIT ALL	PV	41630320	6/29/2007	110.86		
	Sonitrol - REMIT ALL	PV	41630338	6/29/2007	128.99		
	Terminix Processing	PV	41630340	6/29/2007	71.00		
	Heath Consultants In	PV	41614470	6/13/2007	1,334.78		
	Heath Consultants In	PV	41614473	6/13/2007	1,456.33		
	SABRIX NO TAX CHARGE	ST	30806858	6/6/2007	6.57		
	Terminix Internation	PV	41605715	6/5/2007	71.00		
	SABRIX NO TAX CHARGE	ST	30806320	6/1/2007	11.93		
	SABRIX NO TAX CHARGE	ST	30806320	6/1/2007	10.25		
	Sonitrol - REMIT ALL	PV	41602414	5/31/2007	128.99		
	Sonitrol - REMIT ALL	PV	41602422	5/31/2007	110.86		
	Heath Consultants In	PV	41602464	5/31/2007	1,738.10		
	Heath Consultants In	PV	41602472	5/31/2007	1,102.73		
	Heath Consultants In	PV	41602523	5/31/2007	1,861.93		
	Recls PV 41577978 He	JE	260518	5/31/2007	1,530.42		
	SABRIX NO TAX CHARGE	ST	30805715	5/19/2007	6.57		
	Terminix Processing	PV	41591441	5/18/2007	71.00		
	Heath Consultants In	PV	41577979	5/2/2007	1,495.97		
	Heath Consultants In	PV	41577980	5/2/2007	1,655.23		
	Heath Consultants In	PV	41577981	5/2/2007	828.75		
	Heath Consultants In	PV	41578218	5/2/2007	1,262.95		
	SABRIX NO TAX CHARGE	ST	30804346	5/1/2007	10.25		
	Heath Consultants In	PV	41576208	4/30/2007	1,192.10		
	Heath Consultants In	PV	41576264	4/30/2007	1,587.63		
	Heath Consultants In	PV	41576291	4/30/2007	1,487.20		
	Heath Consultants In	PV	41576303	4/30/2007	1,334.78		
	Sonitrol - REMIT ALL	PV	41576416	4/30/2007	110.86		
	SABRIX NO TAX CHARGE	ST	30801619	4/3/2007	11.93		
	SABRIX NO TAX CHARGE	ST	30801619	4/3/2007	10.25		
	SABRIX NO TAX CHARGE	ST	30801619	4/3/2007	6.57		
	Tennessee One-Call S	PV	41552529	3/30/2007	275.25		
	Sonitrol -REMIT	PV	41553390	3/30/2007	128.99		
	Sonitrol -REMIT	PV	41553415	3/30/2007	110.86		
	Terminix Internation	PV	41553446	3/30/2007	71.00		
	SABRIX NO TAX CHARGE	ST	30799001	3/24/2007	10.25		
	SABRIX NO TAX CHARGE	ST	30799001	3/24/2007	11.26		
	SABRIX NO TAX CHARGE	ST	30798799	3/23/2007	9.71		
	SABRIX NO TAX CHARGE	ST	30798799	3/23/2007		(3.15)	
	Sonitrol -REMIT	PV	41545638	3/23/2007	110.86		
	Callahan Service Co.	PV	41545662	3/23/2007	173.00		

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	Sonitrol -REMIT	PV	41545680	3/23/2007	121.68		
	Terminix	PV	41544785	3/22/2007	105.00		
	Terminix	PD	41544818	3/22/2007		(34.00)	
	SABRIX NO TAX CHARGE	ST	30797140	3/14/2007	6.57		
	SABRIX NO TAX CHARGE	ST	30797140	3/14/2007	6.57		
	Terminix Internation	PV	41537969	3/13/2007	71.00		
	Terminix Internation	PV	41537970	3/13/2007	71.00		
	Heath Consultants In	PV	41534290	3/8/2007	1,384.50		
	Heath Consultants In	PV	41534292	3/8/2007	1,741.35		
	Heath Consultants In	PV	41534293	3/8/2007	1,215.50		
	Heath Consultants In	PV	41528469	2/28/2007	1,085.83		
	SABRIX NO TAX CHARGE	ST	30792088	2/15/2007	10.25		
	SABRIX NO TAX CHARGE	ST	30792088	2/15/2007	11.26		
	Heath Consultants In	PV	41518465	2/15/2007	793.32		
	Chattanooga Business	PV	41507639	1/31/2007	34.96		
	Chattanooga Business	PV	41507649	1/31/2007	304.11		
	Sonitrol -REMIT	PV	41507771	1/31/2007	110.86		
	Sonitrol -REMIT	PV	41507778	1/31/2007	121.68		
	Heath Consultants In	PV	41507787	1/31/2007	1,271.73		
	Heath Consultants In	PV	41507795	1/31/2007	1,041.95		
	Utilities Protection	PV	41505847	1/30/2007	1,095.92		
	Tennessee One-Call S	PV	41505933	1/30/2007	17,207.00		
	SABRIX NO TAX CHARGE	ST	30789393	1/30/2007	10.25		
	Heath Consultants In	PV	41496965	1/18/2007	993.20		
	Sonitrol -REMIT	PV	41486326	1/3/2007	110.86		
	Sonitrol -REMIT	PV	41483270	12/28/2006	121.68		
	Callahan Service Co.	PV	41480786	12/27/2006	173.00		
	Heath Consultants In	PV	41476585	12/21/2006	1,116.05		
	Heath Consultants In	PV	41476586	12/21/2006	732.55		
	Heath Consultants In	PV	41476588	12/21/2006	1,089.40		
	Heath Consultants In	PV	41473908	12/19/2006	1,425.45		
	Heath Consultants In	PV	41473909	12/19/2006	1,668.55		
	Heath Consultants In	PV	41473910	12/19/2006	1,592.83		
	Sonitrol -REMIT	PV	41470073	12/14/2006	110.86		
	Sonitrol -REMIT	PV	41470076	12/14/2006	121.68		
	Southeast Tennessee	PV	41465356	12/8/2006	100.00		
	Account Totals				106,037.42	(229.15)	105,808.27
260201.535000.16	Contr Svc-Other						
	SABRIX VENDOR TAX CO	ST	30814055	9/13/2007	15.93		
	Kone Inc	PV	41694950	9/12/2007	370.31		
	SABRIX NO TAX CHARGE	ST	30787178	1/27/2007	60.77		
	SABRIX NO TAX CHARGE	ST	30787415	1/27/2007	67.47		
	SABRIX NO TAX CHARGE	ST	30787549	1/27/2007	30.93		
	SABRIX NO TAX CHARGE	ST	30787549	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30787549	1/27/2007		(30.90)	

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	SABRIX NO TAX CHARGE	ST	30787549	1/27/2007	31.73		
	SABRIX NO TAX CHARGE	ST	30787639	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30787713	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30787866	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30787898	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30788133	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30788220	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30788318	1/27/2007	30.90		
	SABRIX NO TAX CHARGE	ST	30786704	1/26/2007	60.77		
	SABRIX NO TAX CHARGE	ST	30786772	1/26/2007	60.77		
	SABRIX NO TAX CHARGE	ST	30786927	1/26/2007	60.77		
	SABRIX NO TAX CHARGE	ST	30786927	1/26/2007	60.77		
	SABRIX NO TAX CHARGE	ST	30787048	1/26/2007	60.77		
	SABRIX NO TAX CHARGE	ST	30787113	1/26/2007	60.77		
	TO RECORD SABRIX EST	JE	30760624	1/1/2007		(771.82)	
	TO RECORD SABRIX EST	JE	30760624	12/31/2006	771.82		
	Account Totals				1,960.78	(802.72)	1,158.06
260206.535000.16	Contr Svc-Other						
	SABRIX NO TAX CHARGE	ST	30815460	9/29/2007	6.57		
	Terminix Internation	PV	41709124	9/27/2007	71.00		
	BFNT LLC	PV	41553423	3/30/2007	423.89		
	SABRIX NO TAX CHARGE	ST	30787713	1/27/2007	51.80		
	Account Totals				553.26	-	553.26
260203.535000.16	Contr Svc-Other						
	SABRIX NO TAX CHARGE	ST	30786739	1/26/2007	120.53		
	SABRIX NO TAX CHARGE	ST	30786739	1/26/2007	122.81		
	Account Totals				243.34	-	243.34
260215.535000.16	Contr Svc-Other						
	CT Corp-REMIT	PV	41518298	2/15/2007	136.95		
	Account Totals				136.95	-	136.95
260218.535000.16	Contr Svc-Other						
	Backtrack Employment	PV	41576093	4/30/2007	142.00		
	Backtrack Employment	PV	41571375	4/24/2007	113.50		
	Backtrack Employment	PV	41557322	4/6/2007	111.50		
	Backtrack Employment	PV	41557391	4/6/2007	96.00		
	Employment Advisory	PV	41521996	2/21/2007	1,000.00		
	Backtrack Employment	PV	41476419	12/21/2006	410.00		
	Set Up November Work	JE	2606	12/2/2006		(1,440.00)	
	Account Totals				1,873.00	(1,440.00)	433.00
260201.635000.23	Contr Svc-Other						

Tennessee American
Professional Services
TRA DR 1 Item 15

Acct	Description	Doc Type	Doc No.	Date	Debit	Credit	Total
	Tank Industry Consul	PV	41716032	10/4/2007	2,945.00		
	INDUSTRIAL SCIENTIFI	CC	3664	7/31/2007	288.25		
	WW GRAINGER	CC	3664	7/31/2007	184.36		
	Tank Industry Consul	PV	41578168	5/2/2007	4,357.00		
	SABRIX NO TAX CHARGE	ST	30787078	1/26/2007	45.14		
	Account Totals				7,819.75	-	7,819.75
260206.635000.24	Contr Svc-Other						
	SABRIX NO TAX CHARGE	ST	30804107	4/25/2007	20.26		
	Quality Service	PV	41571413	4/24/2007	219.00		
	Nabco Electric Compa	PV	41571471	4/24/2007	870.56		
	Quality Service	PV	41534299	3/8/2007	625.08		
	Quality Service	PV	41534302	3/8/2007	252.13		
	SABRIX NO TAX CHARGE	ST	30788032	1/27/2007	154.87		
	TO RECORD SABRIX EST	JE	30760624	1/1/2007		(154.87)	
	TO RECORD SABRIX EST	JE	30760624	12/31/2006	154.87		
	Account Totals				5,604.80	(154.87)	5,449.93

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

GENERAL

Question:

15. Provide a list of outside professional services, as recorded in the test year, showing the nature of each service and the total charge for each service.

Response:

See attached listing.

Tennessee American Water Company
Carbon Lease
TRA DR 14

For the Years 2006 and 2007

	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
American Anglian Environmental	2006	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	44,875		269,251
American Carbon Services	2006										35,000			35,000
Total		22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	22,438	57,438	44,875	0	304,251
American Anglian Environmental	2007	22,438	22,438	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	197,860
American Carbon Services	2007			24,000										24,000
Total		22,438	22,438	39,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	221,860

Tennessee American Water Company
AWCC Charges
TRA DR 1 Item 14

For the Years 2006 and 2007

	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
AWCC Service Fees	2006	108	347	885	1,031	1,472	7,279	0	3,562	2,684	7,128	3,152	3,080	30,728
AWCC Interest ST	2006	70,535	48,698	56,190	54,176	72,094	84,251	74,621	68,117	79,905	74,834	85,425	90,146	858,992
AWCC Interest LT	2006			415,901			795,401			415,922			795,420	2,422,645
AWCC Service Fees	2007	7,209	(299)	2,436	5,036	1,718	3,986	6,142	3,334	2,301	5,255	3,174	1,666	41,959
AWCC Interest ST	2007	94,587	50,766	35,122	45,979	99,587	(23,922)	38,612	38,205	34,166	37,516	29,765	35,895	516,279
AWCC Interest LT	2007			19,852,674			627,120			240,710			1,422,443	22,142,947

Tennessee American Water
Summary Service Company Bill
For the 12 months ended December 2006
TRA-14

			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Belleville Lab	034517	BVLAB-Water Quality	$8,120	$9,419	$6,571	$9,590	$8,682	$10,582	$8,161	$8,809	$21,581	$4,005	$9,682	$6,418	$111,618
Belleville Lab Total			$8,120	$9,419	$6,571	$9,590	$8,682	$10,582	$8,161	$8,809	$21,581	$4,005	$9,682	$6,418	$111,618
Call Center	034005	CCA-Administration	$5,371	$3,471	$3,879	$977	$1,264	$1,971	$725	$1,004	$1,361	$1,989	$1,630	$2,524	$26,166
	034018	CCA-Human Resources	($114)	$1,350	$668	$1,352	$737	$1,430	$1,059	$838	$1,714	$875	$1,629	$1,312	$12,851
	034070	CCA-Call Handling	$13,429	$13,616	$13,525	$12,497	$12,518	$15,602	$12,499	$11,704	$15,228	$12,976	$16,621	$14,995	$165,211
	034071	CCA-Billing	$6,241	$5,215	$5,972	$5,187	$5,227	$6,427	$5,401	$5,285	$6,283	$5,497	$6,689	$5,164	$68,587
	034072	CCA-Collections	($6,460)	$18,257	$1,219	$24,839	$9,325	$8,864	$10,004	$9,271	$10,522	$9,536	$10,294	$6,799	$112,471
	034073	CCA-Operations & Performance	$7,714	$15,152	$2,573	$16,143	$15,138	$16,041	$13,890	$13,103	$19,034	$13,922	$14,843	$12,380	$159,934
	034074	CCA-Business Services	$3,433	$2,289	$2,844	$3,805	$1,986	$3,259	$3,002	$2,877	$3,341	$2,068	$2,166	$2,345	$33,415
	034075	CCA-Education & Development	$2,638	$2,742	$3,315	$2,583	$3,289	$2,968	$3,472	$3,037	$4,423	$3,258	$4,196	$3,259	$39,178
	037005	CCP-Administration	$1,614	$4,165	$3,374	$2,941	$3,869	$2,543	$2,347	$2,334	$2,068	$1,278	$1,285	$1,418	$29,236
	037018	CCP-Human Resources ODI	($30)	$1,353	$640	$624	$855	$1,139	$1,113	$1,063	$1,233	$447	$687	$1,113	$10,237
	037070	CCP-Call Handling	$7,683	$17,140	$12,436	$10,779	$12,488	$13,835	$12,743	$12,182	$16,938	$12,667	$15,808	$14,417	$159,116
	037071	CCP-Billing				$1,280	$2,499	($155)	$1,645	$157	($159)	$202	$351	$250	$6,069
	037072	CCP-Collections				$6		$202	$3	$5	($58)	$2	$61	($38)	$182
	037073	CCP-Operations and Support	$480	$370	$1,656	$4,386	$4,088	$4,217	$3,657	$3,430	$6,421	$3,472	$3,733	$8,267	$44,178
	037074	CCP-Business Services	$908	$2,378	$1,631	$1,612	$1,576	$1,484	$1,485	$1,461	$1,468	$1,605	$1,587	$1,488	$18,682
	037075	CCP-Education & Development		$463	$32	($179)	($138)	$104	$72	$289	$136	$922	$1,385	$705	$3,792
Call Center Total			$42,906	$87,962	$53,765	$88,830	$74,723	$79,930	$73,116	$68,038	$89,954	$70,715	$82,967	$76,398	$889,304
Central Region	033501	CE-Production	$4	$5	$9	$5	$12	$118	($10)	$60	$5	$4	$3	$4	$217
	033502	CE-Network	$2	$2	$8	$6	$4	$90	$2	$44	$3	$3	$2	$3	$169
	033503	CE-Customer Relations	$65	$72	$114	$31	$74	$177	$112	$133	$96	$129	$109	$80	$1,192
	033505	CE-Administration	$91	$155	$62	$200	$458	$1,291	$89	$418	$128	$68	$98	$84	$3,142
	033507	CE-Finance	$22	$15	$26	$63	$22	$264	$24	$140	$25	$18	$41	$203	$863
	033511	CE-Environmental Mgmt	$34	$5	$13	$6	$11	$168	$13	$84	$10	$21	$6	$8	$379
	033514	CE-Engineering	$46	$35	$37	$33	$56	$456	$35	$268	$51	$36	$25	$38	$1,116
	033515	CE-Legal	$27	$7	$9	$6	$13	$228	$6	$115	$11	$64	$6	$8	$501
	033516	CE-Maintenance	$17	$7	($70)	$9	$33	$315	$26	$210	$36	($108)	$7	$11	$494
	033518	CE-Human Resources	$227	$49	$58	$64	$107	$227	$93	$130	$94	$806	$607	($180)	$2,282
	033519	CE-Operational Risk	$153	$5	$64	$20	$26	$141	$12	$64	$23	$8	$7	$11	$533
	033520	CE-Business Development	$83	$24	$20	$28	$15	$345	$8	$71	$16	$13	$9	$16	$647
	033525	CE-External Affairs	$45	$14	$113	$142	$33	$287	$23	$69	$7	$12	$6	$11	$762
Central Region Total			$817	$395	$463	$610	$863	$4,106	$433	$1,805	$505	$1,075	$927	$298	$12,296
Corporate	032000	CORP-Balance Sheet		$0							$0	$0			$0
	032002	CORP-HR Comp/Benefits	($10)	$5,693	($562)	$6,959	$2,472	$415	$1,627	$2,612	$2,303	$2,015	$1,628	$3,932	$29,084
	032003	CORP-HR Talent Development	($1,164)	$2,550	$5,602	($2,402)	$1,623	$971	$870	$993	$756	$614	$799	($61)	$11,151
	032004	CORP-HR Labor Relations	($379)	$6	$3	$489	$600	$603	$369	$807	$622	$399	$418	$494	$4,432
	032005	CORP-CEO	$4,728	$1,532	$5,787	$1,853	$3,382	$159	($182)	($1)	$3	$8	($12)	$2	$17,260
	032006	CORP-Business Center HR	$964	$939	$1,040	$851	$866	$1,017	$677	$933	$1,088	$1,695	$4,074	($2,428)	$11,717
	032007	CORP-Finance	$6,496	$13,986	$833	$3,560	$19,298	$4,803	$13,873	$7,694	$6,036	$2,979	$6,509	$19,205	$105,272
	032008	CORP-Legal Admin	$1,411	$960	$1,280	$1,373	$3,681	$1,764	$1,088	$1,036	$1,603	$1,760	$1,410	$3,910	$21,276
	032011	CORP-Chief Operating Officer	$1,342	$2,486	$2,396	$2,734	$1,733	$3,993	$2,303	$2,967	$2,984	$3,184	$3,008	$8,675	$37,806
	032012	CORP-HR Strategic Staffing	$2	$260	$179	$53	$234	$375	$148	$158	$201	$173	$267	$181	$2,229
	032013	CORP-HR Systems & Processes	$231	$1,040	$727	$680	$784	$1,366	$652	$1,817	$296	$783	$945	$1,249	$10,569
	032014	CORP-Benefits Service Center						$4	$2,939	$1,875	$2,172	$1,937	$2,155	$2,002	$13,084
	032015	CORP-Legal	$1,916	$1,453	$1,547	$3,179	$1,846	$2,371	$2,082	$1,810	$2,517	$1,747	$2,309	$4,040	$26,818
	032017	CORP-Finance Service Co	$551	$719	$705	$756	$793	$898	$590	$830	$899	$750	$1,233	$385	$9,110
	032018	CORP-Human Resources	$1,945	($3,659)	$2,130	($3,956)	$3,863	$1,132	$2,068	$901	$1,329	$1,228	$1,428	$1,397	$9,806
	032019	CORP-Operational Risk	$1,607	$1,646	$3,064	$1,385	$2,568	$2,020	$1,420	$3,715	$1,516	$2,678	$3,678	$3,576	$28,873
	032020	CORP-Corporate Bus Development	$103	$1,193	$1,259	$719	$281	$1,607	($180)	$624	$502	$707	$804	$3,032	$10,651
	032022	CORP-Government Affairs						$183		$183					$366
	032025	CORP-External Affairs	$2,119	$1,143	$261	$1,069	$728	$154	$1,936	$229	$4,799	$2,036	$2,600	$6,287	$23,361
	032027	CORP-Reporting & Compliance			$17,229	$2,281	$21,646	$33,633	$16,226	$9,413	$76,461	$43,628	$28,526	$41,514	$290,558

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	032037	CORP-Investor Relations				$233	$407	$615	$529	$723	$727	$578	$658	$480	$4,949
	032042	CORP-1000 Voorhees Building							$341	$1,452	$926	$90	$1,033	$994	$4,836
	032047	CORP-Income Tax								$4,377	$2,415	$5,310	$2,969	$2,665	$17,735
	032050	CORP-Backfill Reg App				$17	$721	$471	$313	$1,514	$340	$415	$466	$297	$4,555
	032060	CORP-Audit	($3,139)	$6,193	$2,055	$1,881	$2,262	$2,240	$2,063	$1,011	$2,423	$2,001	$3,146	$1,976	$24,112
	032061	CORP-Property Management	($7)	$260	($333)	$269	($298)	($7)	($8)	($7)	($8)	$15	$572	$1	$449
	032062	CORP-Building Services	$7,313	$6,319	$3,896	$11,749	$3,456	$8,544	$9,554	$7,889	$10,110	$8,910	$7,134	$9,149	$94,023
	032063	CORP-Building Services Woodcre		$6,520	$4,218	($4,110)	$7,584	$1,241	$6,206	$3,972	$5,913	$4,172	$3,530	$5,570	$44,817
	032064	CORP-Operational Performance	$925	$461	$615	$1,082	$1,250	$1,666	$1,141	$1,183	$1,499	$1,451	$1,570	$1,130	$13,973
	032065	CORP-Asset Management	$141	$153	$208	$135	$161	$303	$173	$245	$416	$166	$159	$170	$2,430
	032066	CORP-Research & Env Excellence	($1,841)	$2,718	$4,484	$2,209	($234)	$3,274	$1,767	$3,455	$2,498	$2,751	$1,354	$1,627	$24,062
	032068	CORP-Marketing & Sales	$1,964	$3,897	$2,284	$1,504	$741	$1,963	$361	$1,794	$710	$789	$2,013	$1,796	$19,815
	032069	CORP-Regulatory UFS	$4,713	$3,596	$742	$6,804	$3,261	$4,821	$538	($189)	$1,910	$1,612	$2,002	$14,474	$44,283
	032070	CORP-Shared Bus Services Admin	$1,074	($305)	($26)	$0									$743
	032085	CORP-External Communications	$1,177	$1,388	$636	$542	$713	$2,024	$527	$663	$714	$1,099	$855	$1,506	$11,843
	032086	CORP-Internal Communications	($402)	$1,582	$325	$131	$405	$918	$1,509	$515	$516	$22	$783	$580	$6,885
	032087	CORP-Corp Social Resp	$2,197	$219	$971	$97	$57	$1,624	$79	$361	($24)	$280	$58	$1,280	$7,198
	032088	CORP-Business Change	($3,501)	$11,437	$19,327	$1,599	$9,324	$21,622	$4,245	$2,610	$6,099	$3,681	$3,548	$17,106	$97,096
	032089	CORP-WW Development	$3	$6	$2	($10)	$125		$1	$1		$1	$1	$3	$131
	032090	CORP-Prop Mgmt Development	$4,480	($2,704)	$674	$546	$3,360	$734	$92	$837	$356	$738	$9	$389	$9,512
	032091	CORP-STEP Project	$4,618	$41,994	$273	$8,885	$2	$89						$0	$55,860
	032092	CORP-Strategy & Planning	$65	$34	($127)	$131	$3	$1					$120	$89	$316
	032094	CORP-COE O&M	$72	$0	$64			$1	$0						$138
	032096	CORP-Chief Growth Officer	$184	$4,075	$3,713	($1,205)	$106	$216	($35)	$969				$4,547	$12,569
	032097	CORP-Product & Serv Innovation	$306	$70	$116	$270	$371	$47	$97	($105)			$6	$527	$1,704
	032098	CORP-Non-Departmental Costs	$9,337	$20,757	$17,350	$14,733	$8,297	$19,392	$19,076	$476	$17,942	$18,055	$18,407	$627,826	$791,645
	036550	CORP-COE-Engineering	$420	$435	$604	$441	$590	$813	$605	$310	$827	$261	$752	$751	$6,810
	036576	NE-Building Services Woodcrest		$202	$54	($206)	$202	($78)	$1	$46	$15	($6)	$1	$10	$242
Corporate Total			$51,960	$141,253	$105,605	$69,309	$109,261	$130,000	$97,677	$72,702	$162,411	$120,710	$112,926	$792,338	$1,966,153
ITS	032030	CORP-ITS Client Rel Admin	$1,935	($1,328)	$377	$371	$352	$470	$317	$357	$454	$346	$408	$381	$4,439
	032031	CORP-ITS Client Rel/Helpdesk	$16	$1,857	$1,451	$1,270	$747	$1,914	$1,593	$559	$1,335	$1,231	$1,260	$1,190	$14,422
	032032	CORP-ITS Bus Development	$845	$720	$638	$573	$1,227	$2,322	$1,125	$903	$624	$266	$469	$502	$10,215
	032071	CORP-ITS Admin	($1,064)	$6,332	$537	$2,505	$1,317	$3,746	$2,737	$1,716	$3,886	$3,344	$8,492	$23,061	$56,609
	032072	CORP-ITS PMO	$1,064	$520	($906)	$292	$334	$653	$620	$350	$5,528	$2,018	$1,731	$231	$12,434
	032073	CORP-ITS Infra/Oper Admin	($101)	$564	$818	($559)	$635	$504	$369	$403	$630	$265	$626	$227	$4,382
	032074	CORP-ITS Production	$12,648	$9,469	$7,154	$9,875	$7,658	$10,505	$10,116	$8,811	$9,654	$9,287	$9,068	$9,948	$114,194
	032075	CORP-ITS Enterprise Servers	$19,765	$4,601	$1,960	$10,854	($795)	$11,908	$4,685	$10,452	$9,247	$13,753	$12,991	$7,410	$106,830
	032076	CORP-ITS Network Comm	$806	$5,962	$3,731	$2,378	$935	$5,216	$1,678	$3,651	$2,551	$3,272	$2,041	$5,196	$37,417
	032077	CORP-ITS Telecom	$726	$586	$510	$476	$627	$768	$634	$625	$815	$624	$761	$653	$7,804
	032078	CORP-ITS Core Bus Sys Admin	$311	$124	$186	$543	$87	$370	$273	$282	$376	$300	$480	$460	$3,791
	032079	CORP-ITS Application Developm	$234	$4,939	$1,809	$2,081	$2,010	$2,430	$4,517	$402	$2,625	$2,600	$2,251	$4,520	$30,418
	032080	CORP-ITS Application Architec	($134)	$1,726	$3,316	$1,554	$2,009	$1,159	$1,577	$1,003	$1,084	$1,244	$1,190	$1,026	$16,754
	032081	CORP-ITS Quality Assurance	$96	$1,286	$619	$662	$775	$749	$732	$610	$888	$957	$1,135	$1,336	$9,845
	032082	CORP-ITS Tech Architecture	$79	$422	$964	$775	$841	$990	$746	$701	$1,284	$1,024	$1,030	$803	$9,659
	032083	CORP-ITS Strategy/Governance	$517	$423	$232	$293	$182	$341	$236	$299	$394	$140	$297	$237	$3,591
	032093	CORP-ITS Design Authority	($5,033)	($194)	$2,128	$1,175	$1,792	$1,302	($578)	$393	$1,658	$442	$925	$506	$4,516
	033031	WE-ITS Client Relations	$18	$141	$105	$5	($10)	$67	$7	$32	$9	$2	$9	$44	$428
	033531	CE-ITS Client Relations	$787	$432	$577	$340	$561	$562	$383	$434	$528	$483	$508	$501	$6,096
	035031	SE-ITS Client Relations	$6,019	$321	$3,420	$3,548	$2,090	$3,831	$3,043	$7,088	$3,613	$6,372	$4,941	$3,616	$47,902
	036531	NE-ITS Client Relations	$596	$734	$1,051	$810	$1,172	$844	$882	$887	$1,438	$981	$1,437	$499	$11,331
ITS Total			$40,130	$39,635	$30,679	$39,822	$24,544	$50,652	$35,691	$39,958	$48,619	$48,951	$52,050	$62,347	$513,077
Northeast Region	036501	NE-Production	$4	$5	$4	$4	$35	$17	$21	$32	$7	$4	$28	$11	$170
	036502	NE-Network	$7	$8	$6	$6	$14	$71	$8	$41	$12	$7	$6	$7	$193

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	036503	NE-Customer Field Services	$13	$12	$15	$18	$31	$198	$91	$98	$44	$16	$12	$15	$564
	036505	NE-Administration	$63	$129	$175	$45	$867	$1,001	$348	$309	$217	$69	$55	$67	$3,345
	036507	NE-Finance	$62	$205	$61	$56	$140	$365	$82	$223	$112	$64	$53	$63	$1,487
	036511	NE-Environmental Mgmt					$14								$14
	036514	NE-Engineering	$6	$8	$11	$6	$12	$28	$8	$31	$11	$6	$5	$6	$138
	036515	NE-Legal	$51	$106	$61	$41	$66	$201	$44	$137	$90	$48	$42	$47	$934
	036516	NE-Maintenance	$3	$3	$2	$2	$5	$7	$3	$5	$5	$3	$2	$11	$51
	036518	NE-Human Resources	$40	$45	$32	$30	$152	$204	$48	$117	$68	$48	$38	$95	$917
	036519	NE-Operational Risk	$25	$24	$16	$16	$31	$92	$17	$47	$26	$24	$14	$16	$349
	036520	NE-Business Development	$276	$280	$205	$251	$303	$390	$122	$285	$211	$154	$156	$153	$2,787
	036525	NE-External Affairs	$29	$27	$16	$22	$49	$92	$28	$56	$41	$25	$22	$23	$429
	036591	NE-SAP Conversion								$1				$1	$1
Northeast Region Total			$579	$853	$603	$498	$1,720	$2,666	$821	$1,382	$843	$469	$433	$515	$11,381
Southeast Region	035001	SE-Production	$612	$1,591	$1,557	$1,358	$903	$1,903	$1,571	$1,367	$1,606	$598	$994	$856	$14,914
	035002	SE-Network	$1,012	$2,090	$2,760	$1,701	$1,493	$2,699	$1,574	$1,527	$1,911	$1,711	$2,040	$1,971	$22,490
	035003	SE-Customer Relations	$6,977	$6,819	$8,435	$8,310	$8,195	$9,910	$8,012	$8,110	$9,995	$8,460	$8,509	$6,955	$98,687
	035005	SE-Administration	$2,907	$13,622	$15,335	$12,363	$26,563	$22,241	$17,198	$16,163	$19,846	$15,368	$13,231	$19,391	$194,229
	035007	SE-Finance	$9,300	$5,808	$15,147	$15,229	$23,192	$23,247	$14,100	$16,357	$25,216	$18,247	$19,656	$18,118	$203,616
	035011	SE-Environmental Mgmt	$2,932	$6,118	$4,496	$2,746	$2,162	$4,465	$3,574	$3,317	$6,860	$3,495	$4,463	$5,589	$50,217
	035014	SE-Engineering	$989	$1,951	$2,532	$1,748	$2,206	$2,709	$1,869	$2,234	$2,746	$2,290	$1,845	$1,940	$25,058
	035015	SE-Legal	$8,238	$9,131	$10,134	$8,243	$9,902	$10,993	$7,537	$5,467	$5,273	$3,508	$4,226	$4,413	$87,065
	035016	SE-Maintenance	$11,068	$10,990	$11,551	$10,687	$16,935	$13,257	$13,750	$16,310	$12,926	$8,980	$8,144	$8,569	$143,167
	035018	SE-Human Resources	$1,577	$4,798	$8,315	$6,737	$4,552	$6,675	$3,131	$4,366	$6,115	$8,176	$5,195	$7,059	$66,694
	035019	SE-Operational Risk	$1,032	$4,201	$3,166	$1,253	$4,863	$5,093	$3,250	$5,836	$5,890	$4,203	$5,083	$5,020	$48,892
	035020	SE-Business Development	$4,545	$3,693	$7,308	$1,714	$3,475	$4,700	$3,481	$2,964	$7,780	$8,196	$9,656	$8,601	$66,113
	035025	SE-External Affairs	$1,831	$3,372	$2,485	$2,755	$2,428	$6,008	$2,296	$3,168	$5,199	$2,867	$4,830	$2,751	$39,989
Southeast Region Total			$53,020	$74,183	$93,221	$74,845	$106,869	$113,901	$81,342	$87,185	$111,362	$86,099	$87,872	$91,232	$1,061,130
SSC	032084	SSC-Accounts Payable	$1,358	$2,535	($1,185)	$2,479	$3,185	$3,209	$2,611	($1,157)	$3,815	$3,667	$3,508	$3,308	$27,331
	032505	SSC-Administration	$1,628	$1,382	$2,524	$2,472	$2,176	$2,454	$2,896	$4,464	$3,084	$3,579	$3,808	$8,114	$38,583
	032560	SSC-Financial Reporting		$1,841	$974	$1,016	$1,779	$1,390	$787	$784	$872	$598	$752	$745	$11,537
	032570	SSC-General Accounting	$853	$4,554	$4,675	$3,720	$2,351	$4,159	$2,225	$3,157	$4,707	$4,782	$3,745	$4,266	$43,193
	032571	SSC-Tax	$1,456	$6,773	$5,716	$6,505	$2,590	$2,528	$4,662	($1,208)	$1,903	$2,296	$894	$10,158	$44,274
	032572	SSC-Business Support Services	$1,275	$1,600	$1,711	$1,569	$1,208	$1,721	$1,557	$1,022	$1,662	$1,562	$1,700	$1,242	$17,829
	032573	SSC-Planning & Reporting	($40)	$120	$23	($36)	($76)						$40	($40)	($9)
	032574	SSC-Rates & Regulation	$1,840	$1,163	$1,211	$1,306	$2,078	$1,557	$1,207	$1,433	$1,817	$1,883	$1,454	$1,445	$18,396
	032575	SSC-Cash Management	$2,194	$1,919	$2,266	$1,778	$1,966	$2,413	$2,400	$1,744	$2,418	$1,731	$2,225	$2,083	$25,138
	032576	SSC-Facility Services	$17,251	$2,463	$1,464	$1,349	$2,119	$1,357	($995)	$1,807	$3,518	$648	($22)	$779	$31,738
	032577	SSC-Fixed Assets/Job Cost	$1,096	$2,074	$2,767	$1,229	$3,073	$2,842	$2,383	$2,430	$2,931	$2,350	$1,629	$2,799	$27,603
	032578	SSC-Project Management	$37	$401	$539	$682	$7,375	$4,327	($534)	$1,936	$709	$590	($1,274)	$2,869	$17,657
	032579	SSC-Employee Services	$3,761	$5,269	$6,871	$5,743	$6,234	$7,097	$1,674	$4,728	$6,110	$3,137	$4,208	$3,667	$58,498
SSC Total			$32,708	$32,094	$29,555	$29,810	$36,059	$35,054	$20,873	$21,141	$33,546	$26,824	$22,668	$41,435	$361,767
Supply Chain	032009	CORP-Supply Chain-Pass Thru	$13	$1	$2	$3	$2	$2	$1	$4	$1	$1	$0	$1	$30
	032010	CORP-Supply Chain-Sourcing	($1,398)	$3,601	$7,102	$3,822	$2,350	$2,753	$3,848	$3,621	$4,965	$3,667	$5,224	$7,182	$46,737
	033010	WE-Supply Chain	$93	$82	$75	($279)	$14		$5	$0	$47	$26	$32	$17	$111
	033510	CE-Supply Chain	($15)	$4	$1	$1	$2	$32	$4	$17	$3	$2	$1	$2	$54
	035010	SE-Supply Chain	$747	$872	$891	$801	$779	$1,083	$935	$907	$1,087	$875	$1,072	$895	$10,943
	036510	NE-Supply Chain	$86	$2	$6	($121)	$1,485	$494	$207	$338	($107)	($16)	$58	$140	$2,573
Supply Chain Total			($474)	$4,562	$8,077	$4,227	$4,632	$4,364	$4,998	$4,887	$5,995	$4,554	$6,387	$8,237	$60,448
Western Region	033001	WE-Production	$3	$9	$8	($16)	$4	$143	$2	$65	$2	$2		$0	$221
	033002	WE-Network	$4	$134	$101	$155	$126	$100	$69	$31	$1	($30)		$9	$699
	033003	WE-Customer Relations	$25					$51	$0	$26	$1	$0		$0	$103
	033004	WE-Technical Services	$2	$1	$1	($4)	$8	$86	$1	$68	($24)	$13		$5	$158
	033005	WE-Administration	$42	$61	$16	($67)	$664	$1,108	$19	$157	$26	$4		$0	$2,030

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	033007	WE-Finance	$65	$77	$961	($131)	($139)	$374	$51	$247	$35	$6	$16	$115	$1,676
	033011	WE-Environmental Mgmt	$1	$1	$1	($2)	($0)	$54	$1	$24	$1	$1		$6	$85
	033014	WE-Engineering	$0	$5	$8	$1	$3	$44	$10	$25	$7	$5	$6	$7	$121
	033015	WE-Legal	$1	$4	$1	($4)	($1)	$256	$27	$53	$114	$19		$0	$469
	033016	WE-Maintenance	$11	$1	$0	$18	$6	$36	$3	$164	$0	$0		$0	$238
	033018	WE-Human Resources	$2	$8	$1	($4)	($1)	$146	$1	$51	$28	($52)		$7	$188
	033019	WE-Operational Risk	$2	$1	$1	($2)	$8	$51	$1	$26	$2	$0		$0	$89
	033020	WE-Business Development	$10	$10	$8	($11)	$16	$127	$3	$194	$4	$1		$1	$363
	033025	WE-External Affairs	$4	$226	$5	($184)	($1)	$71	$662	$1,257	$231	$9	$19	$42	$2,340
	033028	WE-Asset Planning	$22	$4	$1	($6)	($1)	$110	$23	$205	$7	$16	$19	$0	$402
Western Region Total			$194	$540	$1,113	($259)	$691	$2,757	$872	$2,593	$434	($6)	$61	$193	$9,182
Total			$229,960	$390,896	$329,651	$317,281	$368,045	$434,013	$323,985	$308,501	$475,250	$363,395	$375,972	$1,079,409	$4,996,357
		JDE-management fees	211,959	350,143	329,650	317,281	368,013	434,012	$323,985	$308,501	$467,936	$370,250	$375,740	$455,054	4,312,525
			18,001	40,753	1	0	32	1	(0)	(0)	7,313	(6,856)	232	624,355	683,833
		SSC Rent	18,000												18,000
		575881.16 Misc STEP Chgs		40,753			32							11,124	51,909
		True SC AIP									7,313	(7,313)			0
		535000.16										457	231	205	893
		Reclass SC pension for FAS 87												619,936	619,936
		True SC AIP												(6,909)	(6,909)
		variance	1	0	1	0	0	1	(0)	(0)	0	0	1	(1)	3

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Belleville Lab	034517	BVLAB-Water Quality	$6,836	$10,845	$8,828	$10,505	$10,244	$8,050	$9,511	$9,101	$8,349	$10,148	$8,173	$8,437	$109,027
Belleville Lab Total			$6,836	$10,845	$8,828	$10,505	$10,244	$8,050	$9,511	$9,101	$8,349	$10,148	$8,173	$8,437	$109,027
Call Center	034005	CCA-Administration	$2,148	$12,912	$1,028	$10,574	$6,739	$12,938	$2,698	$8,958	$4,374	$7,156	$6,646	$6,030	$82,201
	034018	CCA-Human Resources	$1,555	$673	$945	$984	$1,532	$894	$2,651	$1,566	$354	$427	$812	$1,133	$13,526
	034070	CCA-Call Handling	$16,465	$13,974	$17,502	$14,923	$17,508	$16,214	$17,595	$16,721	$15,851	$16,976	$15,806	$16,644	$196,180
	034071	CCA-Billing	$7,559	$7,810	$8,211	$7,267	$8,885	$8,269	$9,465	$9,766	$8,371	$9,463	$9,841	$8,943	$103,851
	034072	CCA-Collections	$12,969	$8,171	$2,742	$11,854	$7,794	$6,987	$7,184	$8,406	$7,495	$7,611	$8,527	$7,880	$97,623
	034073	CCA-Operations & Performance	$16,302	$14,541	$17,750	$12,031	$13,951	$11,412	$13,578	$13,452	$15,229	$11,346	$11,559	$9,993	$161,143
	034074	CCA-Business Services	$2,169	$1,812	$1,601	$1,594	$1,736	$1,730	$1,819	$1,746	$1,379	$1,796	$1,445	$1,377	$20,205
	034075	CCA-Education & Development	$2,789	$3,327	$2,048	$1,786	$1,485	$1,627	$1,976	$1,548	$1,150	$1,477	$1,206	$1,381	$21,800
	037005	CCP-Administration	$1,286	$1,460	$4,195	$2,241	$2,414	$1,427	$1,362	$1,373	$1,362	$1,377	$1,429	$1,609	$21,536
	037018	CCP-Human Resources ODI	$551	$328	$418	$441	$459	$389	$409	$352	$368	$452	$374	$384	$4,925
	037070	CCP-Call Handling	$16,083	$14,013	$17,921	$18,919	$19,831	$18,423	$18,669	$19,792	$16,076	$15,952	$16,675	$16,687	$209,041
	037071	CCP-Billing	($494)	$202								$0			($293)
	037072	CCP-Collections	($70)	$1								$12		$2	($55)
	037073	CCP-Operations and Support	$4,298	$3,927	$9,171	$4,806	$7,368	$4,320	$5,278	$5,564	$5,901	$6,288	$6,378	$5,952	$69,251
	037074	CCP-Business Services	$1,486	$1,532	($2,649)	$50	($18)	($17)	$10	($41)					$354
	037075	CCP-Education & Development	$546	$847	$1,132	$747	$758	$628	$664	$717	$545	$675	$717	$578	$8,556
Call Center Total			$85,642	$85,531	$82,015	$88,217	$90,442	$85,242	$83,360	$89,921	$78,455	$81,008	$81,416	$78,594	$1,009,844
Central Region	033501	CE-Production	$3	$7	$15	$3	$5	$4	$6	$4	$6	$5	$4	$7	$70
	033502	CE-Network	$2	$6	$11	$8	$4	$3	$5	$3	$4	$4	$3	$127	$180
	033503	CE-Customer Relations	$87	$24	$109	$121	$68	$65	$27	$63	($106)	($85)	$19	$31	$424
	033505	CE-Administration	$126	$354	$1,602	$177	$334	$217	$324	$210	$302	$234	$217	$423	$4,521
	033507	CE-Finance	$18	$33	$76	$28	$27	$37	$38	($12)	$208	$195	$23	$54	$728
	033511	CE-Environmental Mgmt	$6	$13	$30	$6	$10	$10	$14	$9	$13	$11	$10	$18	$149
	033514	CE-Engineering	$46	$64	$156	$29	$44	$39	$81	$38	$55	$46	$93	$68	$759
	033515	CE-Legal	$25	$12	$44	$8	$15	$11	$16	$13	$14	$11	$10	$20	$199
	033516	CE-Maintenance	$5	$12	$33	$11	$175	$168	$239	$198	$180	$181	$165	$281	$1,650
	033518	CE-Human Resources	$52	$87	$122	$30	$15	$19	$0	$11	$65	$11	$15	$20	$446
	033519	CE-Operational Risk	$3	$74	$30	$5	$7	$8	$8	$5	$8	$6	$8	$11	$173
	033520	CE-Business Development	$20	$66	$392	$58	$74	$13	$62	$60	$113	$62	$11	$15	$947
	033525	CE-External Affairs	($29)	$7	$41	$4	$6	$5	$8	$5	$7	$7	$5	$8	$75
Central Region Total			$365	$760	$2,660	$489	$782	$601	$831	$610	$867	$687	$584	$1,084	$10,321
Corporate	032000	CORP-Balance Sheet		$0		$0	$0		($0)			$0		$0	($0)
	032002	CORP-HR Comp/Benefits	$1,673	$1,650	$3,567	$1,712	$3,052	$1,487	$1,716	$2,788	$1,676	$2,372	$2,086	$7,430	$31,209
	032003	CORP-HR Talent Development	$1,156	($131)	$235	$352	$335	$239	$175	$658	$352	$292	$183	$526	$4,370
	032004	CORP-HR Labor Relations	$580	$631	$556	$562	$636	$571	$611	$659	$531	$644	$706	$614	$7,302
	032005	CORP-CEO	$19	($9)	$20	($0)	($3)	($1)	($12)	($1)	($1)	($1)	($1)	($1)	$11
	032006	CORP-Business Center HR	$977	$1,431	$1,277	$1,330	$1,357	$1,437	$1,241	$1,175	$1,188	$1,618	$1,509	$1,166	$15,707
	032007	CORP-Finance	($5,006)	$3,215	$12,799	($3,170)	$4,151	$927	$4,509	$5,243	$2,817	$4,583	$4,144	$6,938	$41,149
	032008	CORP-Legal Admin	$639	$3,355	$405	$1,206	$1,341	$1,617	$1,655	$217	$643	$608	$715	$1,956	$14,356
	032011	CORP-Chief Operating Officer	$3,201	$1,682	$3,490	$2,519	$2,850	$2,729	$3,154	$2,761	$3,078	$3,476	$3,050	$4,385	$36,375
	032012	CORP-HR Strategic Staffing	$81	($0)	($73)	($10)	$27	($25)	$19	($21)	$0				($2)
	032013	CORP-HR Systems & Processes	$1,229	$814	$2,888	$587	$821	$1,531	$852	$773	$1,000	$736	$725	$1,127	$13,083
	032014	CORP-Benefits Service Center	$2,220	$1,634	$2,238	$1,935	$2,051	$1,977	$1,996	$1,895	$1,800	$1,847	$1,953	$2,181	$23,726
	032015	CORP-Legal	$2,457	$2,486	$2,446	$2,359	$3,113	$2,693	$2,704	$2,605	$2,849	$3,156	$2,326	$3,534	$32,728
	032017	CORP-Planning & Reporting	$5,708	$1,508	$2,977	$2,770	$2,981	$5,865	$3,671	$3,912	$3,898	$3,699	$3,710	$5,294	$45,994
	032018	CORP-Human Resources	$1,446	$2,613	$685	$598	$861	$1,270	$2,062	$901	$850	$989	$380	$1,155	$13,811
	032019	CORP-Operational Risk	$1,576	$3,098	$4,142	$2,446	$3,029	$2,791	$2,773	$4,024	$3,601	$5,332	$4,916	$3,572	$41,301

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	032020	CORP-Corporate Bus Development	$925	$1,217	$1,522	$1,671	$1,719	$1,760	$1,329	$1,969	$1,294	$1,993	$1,772	$1,061	$18,232
	032022	CORP-Government Affairs		$78										$351	$429
	032025	CORP-External Affairs	$1,997	$2,614	$2,500	($465)	$332	$1,273	$1,492	$1,335	$1,195	$1,276	$1,078	$1,199	$15,826
	032027	CORP-Reporting & Compliance	$32,167	$82,985	$70,786	$60,421	$77,856	$40,942	$60,435	$36,887	$67,900	$39,292	$53,882	$36,127	$659,679
	032037	CORP-Investor Relations	$763	$583	$700	$635	$731	$679	$772	$731	$1,408	($84)	$660	$717	$8,294
	032042	CORP-1000 Voorhees Building	$599	$821	$436	$780	$829	$622	$669	$705	$824	$725	$654	$614	$8,280
	032046	CORP-3906 Church Road	$477	$654	$814	$566	$772	$622	$534	$975	$655	$722	$547	$542	$7,879
	032047	CORP-Income Tax	$11,783	($3,392)	$3,019	$1,988	$7,088	$3,883	$3,365	$9,395	$4,303	$8,394	$4,273	$3,709	$57,807
	032050	CORP-Backfill Reg App	$50	$91	$161	$138	$174	$128	$96	$157	$157	$97	$103	$144	$1,496
	032057	CORP-Treasury	$601	$2,662	$1,890	$1,715	$1,983	$1,740	$1,748	$1,753	$1,677	$1,625	$1,832	$3,561	$22,787
	032060	CORP-Audit	$2,083	$2,029	$2,097	$1,798	$1,991	$2,567	$2,876	$2,939	$2,023	$2,890	$3,239	$2,819	$29,352
	032061	CORP-Property Management	$218	$230	$347	$101	$265	($1,236)							($74)
	032062	CORP-Building Services	$11,072	$10,875	$12,343	$11,870	$12,922	$10,237	$10,179	$10,239	$10,070	$10,184	$10,154	$10,224	$130,370
	032063	CORP-Building Services Woodcre	$4,621	$4,190	$6,836	$5,377	$6,367	$4,267	$4,245	$4,395	$4,458	$4,795	$4,281	$5,206	$59,039
	032064	CORP-Operational Performance	$1,519	$1,367	$1,521	$1,512	$1,263	$1,107	$1,363	$1,310	$1,762	$1,940	$1,707	$1,722	$18,092
	032065	CORP-Asset Management	$244	$231	$279	$218	$359	$269	$265	$291	$396	$97	$391	$75	$3,115
	032066	CORP-Research & Env Excellence	$2,355	$1,839	$3,289	$50	$96	$3,374	$3,107	$1,957	$2,717	$1,108	$3,426	$874	$24,192
	032068	CORP-Marketing & Sales	$1,082	$2,210	$2,858	$682	$4,025	$1,745	$3,047	$2,531	$3,546	$3,764	$2,807	$4,535	$32,832
	032069	CORP-Regulatory UFS	$2,828	$1,352	$1,445	$625	$1,448	$1,471	$735	$831	$1,336	$884	$865	$1,450	$15,270
	032085	CORP-External Communications	$2,094	$1,089	$1,771	$1,150	$1,032	$1,988	$1,090	$1,156	$1,685	$920	$1,435	$158	$15,569
	032086	CORP-Internal Communications	$744	$596	$789	$504	$689	$269	$719	$514	$572	$418	$514	$900	$7,226
	032087	CORP-Corp Social Resp	$1,097	$93	$668	$617	$1,556	$262	$555	$517	$1,111	$117	$1,794	$721	$9,108
	032088	CORP-Business Change	$4,791	$1,920	$3,345	$3,731	$3,551	$3,493	$3,474	$3,351	$538	$3,293	$3,489	($3,167)	$31,808
	032089	CORP-AWE Pass-Thru	$75	$61	$75	$225	$451	$658	$606	$442	$442	$587	$1,025	$500	$5,148
	032090	CORP-Prop Mgmt Development	($11)	$97	($176)	$8								$746	$662
	032091	CORP-STEP Project	($910)			($8)			$35	($35)					($918)
	032092	CORP-Strategy & Planning	($1)												($1)
	032096	CORP-Chief Growth Officer	($2)	$7,455	($7,455)										($2)
	032097	CORP-Product & Serv Innovation		$0											$0
	032098	CORP-Non-Departmental Costs	$22,209	($12,090)	($70,625)	($140)	($1,343)	$17,285	$19,328	$11,783	$20,079	$18,799	$17,870	$7,959	$51,113
Corporate Total			$123,425	$135,836	$78,886	$110,963	$152,758	$124,513	$149,187	$123,719	$154,429	$133,191	$144,201	$122,621	$1,553,729
ITS	032030	CORP-ITS Client Rel Admin	$750	$763	$1,469	$575	$813	$738	$342	$376	$334	$392	$470	$780	$7,802
	032031	CORP-Service Desk	$1,243	$1,231	$1,108	$1,245	$1,287	$1,149	$1,175	$1,222	$997	$1,159	$1,205	$4,365	$17,386
	032032	CORP-ITS Bus Development	$630	$497	$691	$947	$830	$719	$1,017	$792	$758	$784	$578	$654	$8,897
	032033	CORP-ITS Desktop Adminstration	$373	$478	$337	$345	$486	$238	$252	$262	$212	$238	$292	$243	$3,756
	032034	CORP-ITS Appl Adm & Security	$777	$747	$658	$564	$739	$815	$800	$811	$807	$979	$909	$872	$9,476
	032071	CORP-ITS Admin	($573)	$9,279	$3,145	$8,760	$5,188	$6,822	$6,481	$5,841	$7,914	$10,121	$10,314	$12,699	$85,991
	032072	CORP-ITS PMO	$1,593	$1,685	$1,541	$1,623	$1,687	$1,731	$2,684	$1,784	$1,705	$1,840	$1,940	$3,183	$22,997
	032073	CORP-ITS Infra/Oper Admin	$522	$349	$530	$454	$497	$447	$463	$486	$1,412	($532)	$739	$444	$5,812
	032074	CORP-ITS Production	$10,746	$11,022	$10,563	$10,672	$11,868	$2,302	$2,124	$1,976	$1,902	$2,283	$2,257	$2,863	$70,579
	032075	CORP-System Maint & Perf	$11,581	$9,905	$7,894	$8,683	$10,946	$12,339	$12,143	$9,300	$10,311	$13,300	$10,272	$14,727	$131,400
	032076	CORP-Communications	$859	$3,618	$4,348	$3,034	$3,850	$3,772	($168)	$5,891	$3,308	$3,413	$4,452	$5,252	$41,630
	032077	CORP-ITS Telecom	$183	($132)	($55)	($1)	($0)	$22	$0	$0					$17
	032078	CORP-Adm Business Solutions	$357	$367	$459	$234	$327	$340	$406	$342	$326	$507	$218	$419	$4,303
	032079	CORP-Technical Applications	$4,216	$4,444	$4,217	$3,990	$5,059	$4,699	$5,553	$4,952	$4,007	$5,043	$4,747	$5,278	$56,205
	032080	CORP-Functional Applications	$1,513	$1,721	$1,801	$1,965	$2,261	$2,768	$2,035	$2,273	$2,963	$4,338	$3,190	$3,921	$30,749
	032081	CORP-ITS Quality Assurance	$837	$744	$908	$774	$1,167	$1,087	$1,172	$1,072	$981	$1,253	$1,238	$1,271	$12,504
	032082	CORP-Technical Lead	$776	$813	$848	$727	$817	$738	$490	$577	$467	$478	$434	$424	$7,588
	032083	CORP-ITS Strategy/Governance	$626	$434	$2,105	$559	$740	($397)	$208	$1	($28)	$11			$4,260

Tennessee American Water
Summary Service Company Bill
For the 12 months ended December 2007
TRA-14

			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	032093	CORP-ITS Design Authority	$337	$18	($339)	$33	$53	$1,454	$1,318	$817	$717	$668	$540	$1,723	$7,340
	033031	WE-ITS Client Relations	$8		$0		$1								$9
	033531	CE-Western CS & S	$382	$697	$544	$381	$609	$529	$814	$661	$550	$828	$436	$2,149	$8,578
	035031	SE-ITS Client Relations	($302)	($365)	($26)	$299	$97	$91	$95	($0)	$105	($28)	$2	$1	($31)
	036531	NE-Eastern CS & S	$4,741	$5,490	$3,882	$3,347	$3,916	$4,525	$6,116	$4,629	$3,647	$3,667	$3,657	$6,122	$53,738
ITS Total			$42,176	$53,807	$46,627	$49,211	$53,237	$46,927	$45,520	$44,064	$43,397	$50,741	$47,890	$67,390	$590,986
Northeast Region	036501	NE-Production	$2	$2	$1	$3	$0	$3	$22	$14	$16	$14	$16	$28	$122
	036502	NE-Network	($1)				$2								$1
	036503	NE-Customer Field Services	$1	$3										$6	$9
	036505	NE-Administration	$30	$71	$47	$70	$12	$71	$1,783	$2,058	$2,423	$3,739	$2,283	$3,369	$15,956
	036507	NE-Finance	$12	$16	$15	$113	$32	$272	$149	$85	$104	$106	$224	$183	$1,313
	036511	NE-Environmental Mgmt	$1	$1	$1	$2	$0	$2	$10	$8	$9	$8	$9	$13	$63
	036514	NE-Engineering	$1	$1	$1	$2	$0	$2	$14	$11	$12	$11	$12	$18	$88
	036515	NE-Legal	$6	$13	$5	$15	$2	$46	$90	$60	$127	$118	$76	$137	$694
	036516	NE-Maintenance	$1	$1	$1	$2	$0	$2	$12	$10	$11	$10	$11	$132	$192
	036518	NE-Human Resources	$32	$39	$3	$11	$1	$11	$77	$63	$72	$52	$56	$101	$518
	036519	NE-Operational Risk	$5	$6	$3	$10	$3	$10	$58	$46	$49	$45	$48	$78	$361
	036520	NE-Business Development	$117	$92	$55	$194	$2	$43	$801	$108	$100	$86	$73	$43	$1,713
	036525	NE-External Affairs	$1	$5	$2	$6	$1	$6	$47	$29	$32	$29	$32	$98	$287
	036550	CORP-COE-Engineering	$405	$144	$163	$167	$181	$136	$129	$155	$123	$154	$264	$101	$2,122
	036551	CORP-COE-Technical Services	$159	$69	$312	$166	$187	$175	$117	$134	$111	($44)	($115)	$73	$1,345
	036576	NE-Building Services Woodcrest	$0	$0	$0	$1	$0	$1	$6	$6	$13	$9	$13	$55	$104
	036591	NE-SAP Conversion	$0		$2										$2
Northeast Region Total			$773	$464	$611	$762	$425	$778	$3,316	$2,787	$3,201	$4,337	$3,001	$4,435	$24,891
Shared Services	032084	SSC-Accounts Payable	$3,372	$2,717	$4,410	($614)	$4,186	$4,158	$2,577	$3,262	$347	$3,272	$2,883	$3,373	$33,944
	032505	SSC-Administration	$4,675	$8,834	$4,866	$8,571	$7,869	$6,467	$6,709	$6,617	$6,384	$6,493	$7,076	$7,301	$81,864
	032560	SSC-Financial Reporting	$132	($36)	($96)		($1)	$0		$0	$0	$0	$0	($1)	$1
	032570	SSC-General Accounting	$5,387	$4,971	$5,803	$5,089	$5,304	$4,129	$4,657	$5,245	$5,382	$5,073	$4,351	$4,002	$59,394
	032571	SSC-Tax	$1,617	$1,844	$1,478	$2,268	$1,978	$1,210	$2,062	$2,308	$2,227	$1,886	$1,494	$1,807	$22,179
	032572	SSC-Business Support Services	$1,353	$1,392	$1,351	$1,402	$1,526	$1,174	$1,342	$1,447	$1,165	$1,369	$1,517	$1,283	$16,320
	032574	SSC-Rates & Regulation	$1,130	$732	$1,797	$1,020	$1,404	$1,684	$1,759	$1,326	$1,390	$2,085	$1,439	$2,992	$18,759
	032575	SSC-Cash Management	$2,306	$2,027	$2,580	$2,027	$2,346	$1,959	$2,124	$2,275	$2,140	$2,212	$2,321	$2,300	$26,617
	032576	SSC-Facility Services	$245	($240)	($52)	$51	$0		($2,290)	$1	$53	($53)	($1)	$0	($2,286)
	032577	SSC-Fixed Assets/Job Cost	$2,237	$2,495	$1,460	$2,224	$2,659	$2,303	$2,647	$3,309	$3,099	$3,274	$2,712	$2,459	$30,877
	032578	SSC-Project Management	$16	$393	$550	$479	$509	$463	$440	$418	$389	$446	$311	$501	$4,914
	032579	SSC-Employee Services	$4,175	$3,590	$3,575	$3,405	$3,836	$2,842	$3,380	$3,442	$3,193	$3,197	$3,404	$3,346	$41,385
	032580	SSC-AWE					$286	$311	$298	$333	$319	$351	$359	$278	$2,535
Shared Services Total			$26,646	$28,719	$27,721	$25,921	$31,903	$26,702	$25,703	$29,983	$26,090	$29,608	$27,867	$29,641	$336,504
Southeast Region	035001	SE-Production	$808	$457	$758	$699	$912	$854	$500	$655	$430	$406	$406	($93)	$6,792
	035002	SE-Network	$2,403	$1,466	$1,807	$1,595	$1,273	$947	$587	$761	$826	$1,229	$985	$952	$14,831
	035003	SE-Customer Relations	$8,707	$7,295	$12,013	$7,572	$8,584	$6,982	$10,417	$8,484	$9,588	$10,349	$9,652	$7,981	$107,624
	035005	SE-Administration	$23,940	$30,168	$27,413	$24,762	$22,831	$16,245	$19,767	$19,325	($11,686)	$17,681	$15,459	$10,192	$216,097
	035007	SE-Finance	$17,397	$27,306	$19,141	$22,562	$17,098	$15,835	$20,305	$12,341	$13,526	$17,133	$17,361	$18,639	$218,644
	035011	SE-Environmental Mgmt	$5,456	$3,152	$2,901	$2,508	$3,166	$2,170	$1,933	$2,995	$1,995	$3,246	$3,442	$608	$33,571
	035014	SE-Engineering	$1,941	$2,843	$2,328	$2,004	$1,652	$1,258	$1,443	$1,416	$1,290	$1,557	$1,773	$1,009	$20,514
	035015	SE-Legal	$4,447	$2,159	$6,103	$5,481	$4,269	$3,498	$3,306	$4,106	$3,427	$4,721	$5,881	$4,218	$51,618
	035016	SE-Maintenance	$9,362	$13,017	$11,749	$15,408	$13,467	$10,940	$13,560	$12,942	$13,223	$12,866	$12,102	$13,681	$152,318
	035018	SE-Human Resources	$1,269	$3,034	$7,547	$5,026	$4,316	$2,787	$5,039	$3,790	$3,890	$5,367	$4,795	$2,852	$49,713
	035019	SE-Operational Risk	$3,981	$6,154	$5,052	$3,316	$1,740	$3,050	$2,437	$3,011	$3,583	$3,716	$2,661	$3,427	$42,128

Tennessee American Water
Summary Service Company Bill
For the 12 months ended December 2007
TRA-14

			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	035020	SE-Business Development	$4,719	$8,058	$7,235	$5,536	$9,978	$8,693	$6,968	$6,450	$5,371	$7,247	$5,192	$2,671	$78,120
	035025	SE-External Affairs	$4,065	$6,501	$5,299	$5,526	$5,096	$3,455	$4,587	$2,972	$1,584	$3,825	$2,193	$886	$45,990
Southeast Region Total			$88,495	$111,611	$109,345	$101,996	$94,382	$76,714	$90,851	$79,248	$47,047	$89,344	$81,902	$67,024	$1,037,960
Supply Chain	032009	CORP-Supply Chain-Pass Thru	($1)												($1)
	032010	CORP-Supply Chain-Sourcing	$3,854	$2,762	$1,035	$3,732	$3,918	$3,735	$2,976	$4,050	$3,297	$3,943	$4,197	$3,605	$41,105
	033010	WE-Supply Chain	$33	$10	$0	$11	$3	$14	$0	$4	$0	$3	$1	$3	$81
	033510	CE-Supply Chain	$2	$2	$6	$1	$5	$2	$4	$2	$3	$2	$2	$4	$34
	035010	SE-Supply Chain	$1,097	$715	$842	$580	$952	$836	$600	$833	$654	$1,027	$633	$534	$9,303
	036510	NE-Supply Chain	($112)	$3	$1	$2	$0	$2	$13	$10	$11	$12	$9	$16	($32)
Supply Chain Total			$4,875	$3,492	$1,885	$4,328	$4,877	$4,589	$3,593	$4,898	$3,965	$4,988	$4,841	$4,161	$50,491
Western Region	033001	WE-Production	$1	$2	$1	$7	$2	$11	$0		$0	$1	$0	$0	$27
	033002	WE-Network	($4)	$2	$2	$13	$5	$3	$0		$3	$15	$4	$2	$46
	033003	WE-Customer Relations	$1	$0	$25	$3	$2	$1	$20		$0	$1	$1	$230	$285
	033004	WE-Technical Services	$1	$1	$1	$8	$7	$3	$0		$0	$3	$2	$7	$31
	033005	WE-Administration	$29	$25	$26	$195	$147	$121	$10	$12	$0	$65	$35	$82	$747
	033006	WE-Service Delivery	$1	$1	$2	$11	$11	$2	$0		$0	$2	$1	$2	$33
	033007	WE-Finance	$14	$23	$6	$469	$99	($232)	$28	$3	$0	$201	$28	$65	$705
	033011	WE-Environmental Mgmt	$4	$1	$2	$8	$4	$2	$0	$4	$0	$1	$1	$1	$27
	033014	WE-Engineering	$2	$3	$7	$3	$13	$5	$0	$13	$3	$4	$2	$1	$54
	033015	WE-Legal	$9	$1	$1	$33	$6	$3	$1		$7	$5	$2	$112	$180
	033016	WE-Maintenance	$0	$0	$2	$4	$193	$3	$0		$0	$2	$1	$2	$206
	033018	WE-Human Resources	$1	$1	$1	$15	$5	$2	$0		$0	$2	$6	$2	$36
	033019	WE-Operational Risk	$0	$1	$1	$4	$4	$1	$0	$3	$0	$3	$1	$2	$21
	033020	WE-Business Development	$8	$58	$59	$73	$79	$6	$6		$1	$7	$4	$6	$306
	033025	WE-External Affairs	($1)	$1	$4	$38	$20	$21	$17	$102	$0	$4	$91	($7)	$290
	033028	WE-Asset Planning	$67	$45	$15	$51	$45	$22	$12	($12)	$0	$54	$85	$63	$447
Western Region Total			$134	$166	$154	$936	$641	($27)	$96	$124	$14	$369	$265	$570	$3,441
Total			$379,366	$431,231	$358,731	$393,329	$439,692	$374,089	$411,966	$384,455	$365,815	$404,421	$400,140	$383,958	$4,727,193
			$372,364	$430,951	$358,506	$393,303	$439,410	$373,915	$411,843	$384,317	$365,635	$404,252	$400,052	$390,981	$4,725,529
			$7,002	$280	$225	$26	$281	$174	$123	$138	$180	$169	$89	($7,023)	$1,663
	Adjustment to corp mgmt fees													($7,223)	($7,223)
	JE - Rev 2006 AIP SC allocation		6,909												$6,909
	Acct 535000.16		109	280	226	26	281	174	123	138	180	169	89	199	$1,994
	variance		($16)	($0)	($0)	($0)	$0	($0)	$0	$0	$0	($0)	($0)	$0	($16)

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

GENERAL

Question:

14. Provide a detailed list of all TAWC's affiliated party transactions for the past two years, including the nature and amount of each transaction.

Response:

See attached schedules.

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Computation of Working Capital

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.	Item	Amount
1	Average Cash	214,257
2	Prepaid Insurance	97,506
3	Prepaid Taxes	168,877
4	Materials & Supplies	204,853
5	Deferred Regulatory Expenses	1,020,269
6	Unamortized Debt Expense	290,559
7	Other Deferred Debits	852,184
8	Lead - Lag Study	604,000
9	Total	3,452,505
10	Less:	
11	Customer Deposits	0
12	Incidental Collections	1,461,099
13	Total	1,461,099
14	Working Capital Requirement	1,991,406
15		
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Computation of Working Capital
Lead/Lag Study

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.	Description	Days	Amount
1			
2			
3			
4	Net Operating Funds		37,240,793
5			
6	Average Daily Operating Funds		102,030
7			
8	Composite Average Days Interval Between:		
9			
10	(A) Date Service Furnished and Date Collections Deposited	41.73	
11			
12	(B) Date Expenses Incurred and Date of Payment	35.81	
13			
14	(C) Net Interval	5.92	
15			
16	Operating Funds Advanced		604,018
17			
18	Lead/Lag Study Capital		604,018
19			
20	Use		604,000
21			
22			
23			
24			
25			
26			
27			
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Composite Average Days Interval between Date Expenses are Incurred and Date of Payment

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.	Description	Amount	Post Payment or (Lead) Days	Dollar Days
1				
2				
3				
4	Payrolls Charged to Expense - Hourly	3,388,686	5.50	18,637,774
5	Payrolls Charged to Expense - Salary	1,581,955	14.02	22,179,015
6	Fuel and Power	1,986,259	50.65	100,604,007
7	Chemicals	1,049,272	28.27	29,662,907
8	Waste Disposal	179,088	31.23	5,592,917
9	AWWS Charges	4,335,190	(4.46)	(19,334,948)
10	Group Insurance	1,082,191	(1.31)	(1,417,671)
11	Pensions	1,161,108	0.00	0
12	Insurance Other than Group	583,492	(21.72)	(12,673,446)
13	Rents	11,336	9.24	104,741
14	Telephone Expense	111,452	(2.73)	(304,264)
15	Postage Expense	330,315	24.77	8,181,897
16	Amortizations	0	0.00	0
17	Stock E	142,602	23.77	3,389,650
18				
19				
20	Other Operating and Maintenance Expenses	4,572,214	20.51	93,776,105
21	Total O & M Expenses	20,515,160		
22				
23	Depreciation and Amortization	4,730,347	0.00	0
24	Taxes, Other than Income			
25	Payroll	484,884	10.61	5,144,618
26	Other	3,817,512	174.52	666,232,194
27	FIT-Current	1,018,215	37.00	37,673,955
28	SIT-Current	182,238	58.63	10,684,614
29	Deferred Taxes	731,069	0.00	0
30	Interest Expense	4,081,966	87.97	359,090,549
31	Preferred Dividends	69,531	89.48	6,221,634
32	Net Earnings	1,609,871	0.00	0
33	Net Operating Funds	37,240,793		1,333,446,248
34				
35				
36	Average Days Interval between Date Expenses are Incurred and Date of Payment		35.81	
37				
38				
39				
40				
41				
42				
43				
44				
45				

Average Days Interval between Number of Days
From Date Services are Furnished to Date Collections are Received

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.		Revenues Amount	Median Service Days	Dollar Days
12	Revenues less private fire	34,283,659	15.21	521,454,457
14	Private Fire billed in advance	1,489,608	(45.63)	(67,970,813)
16	Total	35,773,267		453,483,644
24	Average Median Service Days		12.68	
26-27	Number of Days between the Reading Date and the Date the Bills are Mailed		4.62	
29-30	Number of Days between the Reading Date and the Date the Bills are paid		24.43	
32-34	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received		41.73	

Notes: private fire Quarterly is billed in advance
All monthly customers are billed in arrears

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Tennessee Public Service Commission
Company: Tennessee-American Water Company
Case No:

Computation of Average Prepaid Taxes

Test Year: Twelve Months Ended: November 30, 2007

End of Month	
Date	Amount
Nov-06	236,430
Dec-06	202,654
Jan-07	169,878
Feb-07	135,103
Mar-07	101,327
Apr-07	67,551
May-07	33,776
Jun-07	178,843
Jul-07	(33,776)
Aug-07	(83,271)
Sep-07	445,455
Oct-07	395,960
Nov-07	346,465
Total	2,195,396
Average Balance	168,877

Tennessee Public Service Commission
Company: Tennessee-American Water Company
Case No:

Computation of Average Prepaid Insurance

Test Year: Twelve Months Ended: November 30, 2007

End of Month	
Date	Amount
Nov-06	45,209
Dec-06	222
Jan-07	167,439
Feb-07	144,133
Mar-07	210,471
Apr-07	161,769
May-07	113,067
Jun-07	32,567
Jul-07	130,163
Aug-07	81,482
Sep-07	32,802
Oct-07	98,470
Nov-07	49,790
Total	1,267,583
Average Balance	97,506

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Computation of Average Materials & Supplies Paid

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.		End of Month
	Date	Amount
1	Nov-06	581,029
2	Dec-06	229,357
3	Jan-07	195,445
4	Feb-07	233,008
5	Mar-07	224,854
6	Apr-07	270,637
7	May-07	291,693
8	Jun-07	294,104
9	Jul-07	213,158
10	Aug-07	230,819
11	Sep-07	302,090
12	Oct-07	245,557
13	Nov-07	230,169
14	Total	3,541,929
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Average Balance	272,456
40		
41		
42		
43		
44		
45		

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Computation of Average Materials and Supplies Unpaid

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.		End of Month
	Date	Amount
1	Nov-06	65,592
2	Dec-06	62,794
3	Jan-07	77,330
4	Feb-07	76,101
5	Mar-07	70,975
6	Apr-07	71,313
7	May-07	74,198
8	Jun-07	76,903
9	Jul-07	61,895
10	Aug-07	52,926
11	Sep-07	52,775
12	Oct-07	52,123
13	Nov-07	83,918
14	Total	878,843
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	Average Balance	67,603
41		
42		
43		
44		
45		

TN-TRA-01-Q013-WORKING CAPITAL
Page 8 of 30

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED REGULATORY COMMISSION EXPENSES
@ 8-31-09

		RATE PROCEEDING EXPENSE 186.04	COST OF SERVICE STUDY EXPENSE 186.46	DEPR STUDY EXPENSE 186.46	TOTAL
BALANCE AT	11/30/07	$894,951	$26,044	$0	
MONTHLY AMORTIZATION		38,833	920	0	
BALANCE AT	08/31/08	605,462	17,760	0	
COST OF CURRENT CASE		550,000	16,000	30,000	
ADJ. BALANCE AT	08/31/08	1,155,462	33,760	30,000	
AMORTIZATION PERIOD		3	5	5	
ANNUAL AMORTIZATION		385,154	6,752	6,000	
BALANCE AT	08/31/09	770,308	27,008	24,000	
AVERAGE		962,885	30,384	27,000	1,020,269

The cost of the current case should be linked to Total Cost from the O&M expense adjustments files.

TENNESSEE-AMERICAN WATER COMPANY
UNAMORTIZED DEBT EXPENSE
@ 8-31-09

		UNAMORT. DEBT EXPENSE OUTSIDE	UNAMORT. DEBT EXPENSE INSIDE	TOTAL
BALANCE AT	11/30/07	$64,725	$119,560	$184,285
MONTHLY AMORTIZATION		**937**	1,455	2,391
NO. OF MONTHS		9	9	9
BALANCE AT	08/31/08	56,296	102,751	159,047
ANNUAL AMORTIZATION		7,522	17,455	24,977
BALANCE AT	08/31/09	48,774	85,296	134,070
BALANCE FOR PROPOSED DEBT		144,000	0	144,000
AVERAGE BALANCE		196,535	94,024	290,559

TENNESSEE-AMERICAN WATER COMPANY
OTHER DEFERRED DEBITS
@ 8-31-09

ACCOUNT NUMBER				ORIGINAL AMOUNT
				13 mo avg
183.01	PRELIMINARY SURVEY - CUSTOMER SERVICE $8,175.97 mo amtz	555,966	122,640	**433,326**
183.02	PRELIMINARY SURVEY - FINANCIAL SERVICES $3,063.36 mo amtz	208,308	45,945	**162,358**
186.49	MANAGEMENT AUDIT $4,750 mo amtz for 60 months	285,000	28,500	256,500
	TOTAL			852,184

Version Title. TN Maintenance Material

Report Headings TENNESSEE AMERICAN WATER COMPANY

MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Selected Files

ID	File	Library	Member	Description
F01	F0911	*LIBL	*FIRST	Account Ledger
F02	F0901	*LIBL	*FIRST	Account Master

File Join Fields

Field	Relation	Field
GLAID	EQ	GMAID

Selected Fields

Field	Description	Size	Dec	PSize	E/C	Scl	Cspc	Wrp	PWh	Shdg
GLMCU	Business Unit.	12		12			*DF	N	A	N
GLOBJ	Object Account	6		6			*DF	N	A	N
GLDCT02	Description 02	30		30			*DF	N	A	N
GLDCT	Document Type.	2		2			*DF	N	A	N
GLDGJ	G/L Date	8	0	8	W	0	*DF	N	A	N
GLAA	Amount	15	2	20	K	0	*DF	N	A	N

Selected Records

Field	Description	Test	Values
GLKCO	Document Company . . .	EQ	'00026'
GLDGJ	G/L Date	RANGE	12/02/06 11/30/07
GLDCT	Document Type.	EQ	'II'
GLOBJ	Object Account	EQ	'620000'

Data Sort & Summary Functions

Order	Field	Description	A/D	Level	Page Spacing	Summaries
10	GLOBJ	Object Account	A	N	*DF	Y
20	*TOTAL	Grand Total Level	A	N	*DF	Y
	Grand Total Level					
	GLAA	Amount				

Query Options

User Exclusive (0/1/2/3)	0
Print Cover Page (Y/N)	Y
Hold on Job Queue (Y/N)	N
Batch Job Queue.	*JOBD
Query Detail (or Totals Only)	D
Line Wrap (Y/N)	Y
One Line per Page (Y/N)	N
Total Level Text in Header	
Maximum record to query.	*NOMAX
Print Queue.	
Output Destination	P

Version Title. TN Maintenance Material

Distribution List

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TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	12/27/06	49.41
260206	620000		II	12/27/06	19.03
260206	620000		II	12/27/06	252.24
260206	620000		II	12/27/06	98.94
260206	620000		II	12/27/06	29.56
260206	620000		II	12/27/06	49.56
260206	620000		II	12/27/06	17.52
260206	620000		II	12/27/06	25.64
260206	620000		II	12/27/06	9.41
260206	620000		II	12/27/06	54.37
260206	620000		II	12/27/06	54.37
260206	620000		II	12/27/06	203.46
260206	620000		II	12/27/06	88.64
260206	620000		II	12/27/06	63.82
260206	620000		II	12/27/06	12.28
260206	620000		II	12/27/06	98.53
260206	620000		II	12/27/06	24.14
260206	620000		II	12/27/06	2,281.49
260206	620000		II	12/27/06	485.07
260206	620000		II	12/27/06	537.40
260206	620000		II	12/27/06	56.62
260206	620000		II	12/27/06	383.70
260206	620000		II	12/27/06	14.37
260206	620000		II	12/27/06	15.60
260206	620000		II	12/27/06	7.12
260206	620000		II	12/27/06	27.05
260206	620000		II	12/27/06	19.65
260206	620000		II	12/27/06	14.43
260206	620000		II	12/27/06	138.15
260206	620000		II	12/27/06	107.70
260206	620000		II	01/30/07	111.08
260206	620000		II	01/30/07	9.18
260206	620000		II	01/30/07	63.78
260206	620000		II	01/30/07	252.38
260206	620000		II	01/30/07	57.88
260206	620000		II	01/30/07	135.68
260206	620000		II	01/30/07	56.27
260206	620000		II	01/30/07	104.53
260206	620000		II	01/30/07	86.63
260206	620000		II	01/30/07	115.29
260206	620000		II	01/30/07	18.88
260206	620000		II	01/30/07	35.70
260206	620000		II	01/30/07	534.05
260206	620000		II	01/30/07	143.82
260206	620000		II	01/30/07	1,227.87
260206	620000		II	01/30/07	54.08
260206	620000		II	01/30/07	51.50
260206	620000		II	01/30/07	108.88
260206	620000		II	01/30/07	24.34
260206	620000		II	01/30/07	71.30
260206	620000		II	01/30/07	646.77
260206	620000		II	01/30/07	142.02
260206	620000		II	01/30/07	81.46

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	01/30/07	151.71
260206	620000		II	01/30/07	748.67
260206	620000		II	01/30/07	957.35
260206	620000		II	01/30/07	88.89
260206	620000		II	01/30/07	102.02
260206	620000		II	01/30/07	33.48
260206	620000		II	01/30/07	39.30
260206	620000		II	01/30/07	89.67
260206	620000		II	01/30/07	23.92
260206	620000		II	01/30/07	32.64
260206	620000		II	01/30/07	31.04
260206	620000		II	01/30/07	70.19
260206	620000		II	01/30/07	88.23
260206	620000		II	01/30/07	53.83
260206	620000		II	01/30/07	62.88
260206	620000		II	01/30/07	57.16
260206	620000		II	01/30/07	43.47
260206	620000		II	01/30/07	44.43
260206	620000		II	01/30/07	107.38
260206	620000		II	01/30/07	239.29
260206	620000		II	01/30/07	38.10
260206	620000		II	01/30/07	81.17
260206	620000		II	01/30/07	99.03
260206	620000		II	01/30/07	40.07
260206	620000		II	01/30/07	465.20
260206	620000		II	01/30/07	40.92
260206	620000		II	01/30/07	146.35
260206	620000		II	01/30/07	163.64
260206	620000		II	01/30/07	37.75
260206	620000		II	01/30/07	172.53
260206	620000		II	01/30/07	43.23
260206	620000		II	01/30/07	58.40
260206	620000		II	01/30/07	71.39
260206	620000		II	01/30/07	949.05
260206	620000		II	01/30/07	422.99
260206	620000		II	01/30/07	108.15
260206	620000		II	01/30/07	108.88
260206	620000		II	01/30/07	146.05
260206	620000		II	01/30/07	38.73
260206	620000		II	01/30/07	8,733.83
260206	620000		II	01/30/07	2,856.55
260206	620000		II	01/30/07	568.10
260206	620000		II	01/30/07	122.20
260206	620000		II	01/30/07	606.83
260206	620000		II	01/30/07	56.62
260206	620000		II	01/30/07	1,345.27
260206	620000		II	01/30/07	1,560.12
260206	620000		II	01/30/07	102.02
260206	620000		II	01/30/07	8.67
260206	620000		II	01/30/07	39.30
260206	620000		II	01/30/07	70.19
260206	620000		II	01/30/07	88.23
260206	620000		II	01/30/07	107.72

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	01/30/07	134.59
260206	620000		II	01/30/07	31.44
260206	620000		II	01/30/07	114.32
260206	620000		II	02/14/07	1,158.26
260206	620000		II	02/16/07	373.09
260206	620000		II	02/27/07	59.15
260206	620000		II	02/28/07	177.72
260206	620000		II	02/28/07	5.89
260206	620000		II	02/28/07	16.51
260206	620000		II	02/28/07	224.19
260206	620000		II	02/28/07	48.97
260206	620000		II	02/28/07	56.39
260206	620000		II	02/28/07	25.10
260206	620000		II	02/28/07	96.26
260206	620000		II	02/28/07	57.65
260206	620000		II	02/28/07	19.90
260206	620000		II	02/28/07	58.39
260206	620000		II	02/28/07	74.62
260206	620000		II	02/28/07	54.65
260206	620000		II	02/28/07	152.35
260206	620000		II	02/28/07	46.37
260206	620000		II	02/28/07	6,385.45
260206	620000		II	02/28/07	216.33
260206	620000		II	02/28/07	256.01
260206	620000		II	02/28/07	78.67
260206	620000		II	02/28/07	152.27
260206	620000		II	02/28/07	2,022.09
260206	620000		II	02/28/07	23.95
260206	620000		II	02/28/07	48.41
260206	620000		II	02/28/07	43.37
260206	620000		II	02/28/07	8.91
260206	620000		II	02/28/07	50.01
260206	620000		II	02/28/07	72.43
260206	620000		II	02/28/07	310.90
260206	620000		II	03/19/07	163.60
260206	620000		II	03/19/07	53.85
260206	620000		II	03/27/07	31.12
260206	620000		II	03/27/07	111.70
260206	620000		II	03/30/07	98.15
260206	620000		II	03/30/07	73.55
260206	620000		II	03/30/07	137.98
260206	620000		II	03/30/07	38.02
260206	620000		II	03/30/07	246.61
260206	620000		II	03/30/07	66.78
260206	620000		II	03/30/07	674.73
260206	620000		II	03/30/07	116.54
260206	620000		II	03/30/07	66.49
260206	620000		II	03/30/07	200.78
260206	620000		II	03/30/07	245.45
260206	620000		II	03/30/07	115.42
260206	620000		II	03/30/07	19.89
260206	620000		II	03/30/07	32.43
260206	620000		II	03/30/07	37.92

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	03/30/07	23.65
260206	620000		II	03/30/07	1,344.46
260206	620000		II	03/30/07	621.50
260206	620000		II	03/30/07	137.94
260206	620000		II	03/30/07	85.96
260206	620000		II	03/30/07	65.44
260206	620000		II	03/30/07	426.08
260206	620000		II	03/30/07	261.59
260206	620000		II	03/30/07	467.69
260206	620000		II	03/30/07	31.60
260206	620000		II	03/30/07	994.84
260206	620000		II	03/30/07	340.54
260206	620000		II	03/30/07	143.77
260206	620000		II	03/30/07	51.01
260206	620000		II	03/30/07	39.21
260206	620000		II	03/30/07	66.07
260206	620000		II	03/30/07	44.28
260206	620000		II	03/30/07	12.62
260206	620000		II	03/30/07	41.39
260206	620000		II	03/30/07	114.88
260206	620000		II	03/30/07	189.08
260206	620000		II	03/30/07	89.74
260206	620000		II	03/30/07	164.08
260206	620000		II	03/30/07	367.42
260206	620000		II	03/30/07	114.31
260206	620000		II	03/30/07	90.58
260206	620000		II	03/30/07	24.02
260206	620000		II	03/30/07	23.22
260206	620000		II	03/30/07	70.93
260206	620000		II	03/30/07	27.92
260206	620000		II	05/30/07	233.01
260206	620000		II	05/30/07	128.80
260206	620000		II	05/30/07	873.37
260206	620000		II	05/30/07	1,179.27
260206	620000		II	05/30/07	587.63
260206	620000		II	05/30/07	1,883.89
260206	620000		II	05/30/07	55.32
260206	620000		II	05/30/07	24.05
260206	620000		II	05/30/07	31.98
260206	620000		II	05/30/07	58.83
260206	620000		II	05/30/07	67.32
260206	620000		II	05/30/07	72.05
260206	620000		II	05/30/07	12.55
260206	620000		II	05/30/07	60.71
260206	620000		II	05/30/07	29.32
260206	620000		II	05/30/07	173.67
260206	620000		II	05/30/07	490.86
260206	620000		II	05/30/07	157.47
260206	620000		II	05/30/07	163.61
260206	620000		II	05/30/07	9.55
260206	620000		II	05/30/07	29.14
260206	620000		II	05/30/07	54.11
260206	620000		II	05/30/07	113.21

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	05/30/07	12.62
260206	620000		II	05/30/07	32.52
260206	620000		II	05/31/07	45.60
260206	620000		II	05/31/07	65.01
260206	620000		II	05/31/07	36.78
260206	620000		II	05/31/07	221.29
260206	620000		II	05/31/07	9.18
260206	620000		II	05/31/07	69.96
260206	620000		II	05/31/07	27.70
260206	620000		II	05/31/07	50.25
260206	620000		II	05/31/07	38.38
260206	620000		II	05/31/07	98.05
260206	620000		II	05/31/07	240.44
260206	620000		II	05/31/07	250.15
260206	620000		II	05/31/07	12.55
260206	620000		II	05/31/07	33.67
260206	620000		II	05/31/07	54.71
260206	620000		II	05/31/07	231.29
260206	620000		II	05/31/07	234.52
260206	620000		II	05/31/07	118.40
260206	620000		II	05/31/07	76.09
260206	620000		II	05/31/07	94.86
260206	620000		II	05/31/07	6,836.94
260206	620000		II	05/31/07	155.34
260206	620000		II	05/31/07	3,057.20
260206	620000		II	05/31/07	2,860.60
260206	620000		II	05/31/07	2,564.46
260206	620000		II	05/31/07	142.02
260206	620000		II	05/31/07	355.68
260206	620000		II	05/31/07	155.90
260206	620000		II	05/31/07	613.36
260206	620000		II	05/31/07	143.77
260206	620000		II	05/31/07	13.43
260206	620000		II	05/31/07	57.81
260206	620000		II	05/31/07	19.60
260206	620000		II	05/31/07	19.42
260206	620000		II	05/31/07	40.15
260206	620000		II	05/31/07	16.31
260206	620000		II	05/31/07	126.17
260206	620000		II	05/31/07	76.58
260206	620000		II	05/31/07	96.70
260206	620000		II	05/31/07	227.81
260206	620000		II	05/31/07	28.58
260206	620000		II	05/31/07	46.43
260206	620000		II	06/27/07	40.14
260206	620000		II	06/29/07	27.70
260206	620000		II	06/29/07	51.17
260206	620000		II	06/29/07	40.29
260206	620000		II	06/29/07	4.95
260206	620000		II	06/29/07	11.82
260206	620000		II	06/29/07	27.54
260206	620000		II	06/29/07	51.74
260206	620000		II	06/29/07	721.69

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	06/29/07	92.72
260206	620000		II	06/29/07	948.64
260206	620000		II	06/29/07	20.69
260206	620000		II	06/29/07	130.89
260206	620000		II	06/29/07	51.78
260206	620000		II	06/29/07	40.53
260206	620000		II	06/29/07	31.36
260206	620000		II	06/29/07	1,558.30
260206	620000		II	06/29/07	1,043.27
260206	620000		II	06/29/07	2,537.14
260206	620000		II	06/29/07	90.54
260206	620000		II	06/29/07	13.42
260206	620000		II	06/29/07	145.91
260206	620000		II	06/29/07	13.38
260206	620000		II	06/29/07	47.30
260206	620000		II	06/29/07	86.73
260206	620000		II	06/29/07	74.74
260206	620000		II	06/29/07	103.68
260206	620000		II	06/29/07	77.46
260206	620000		II	07/31/07	95.69
260206	620000		II	07/31/07	76.00
260206	620000		II	07/31/07	304.67
260206	620000		II	07/31/07	16.51
260206	620000		II	07/31/07	20.14
260206	620000		II	07/31/07	188.16
260206	620000		II	07/31/07	10.59
260206	620000		II	07/31/07	566.77
260206	620000		II	07/31/07	8.36
260206	620000		II	07/31/07	83.30
260206	620000		II	07/31/07	23.65
260206	620000		II	07/31/07	165.21
260206	620000		II	07/31/07	189.72
260206	620000		II	07/31/07	347.20
260206	620000		II	07/31/07	19.90
260206	620000		II	07/31/07	24.40
260206	620000		II	07/31/07	31.70
260206	620000		II	07/31/07	447.68
260206	620000		II	07/31/07	1,120.40
260206	620000		II	07/31/07	514.17
260206	620000		II	07/31/07	14.75
260206	620000		II	07/31/07	67.38
260206	620000		II	07/31/07	120.81
260206	620000		II	07/31/07	9,388.22
260206	620000		II	07/31/07	6,981.08
260206	620000		II	07/31/07	66.37
260206	620000		II	07/31/07	63.20
260206	620000		II	07/31/07	114.37
260206	620000		II	07/31/07	932.75
260206	620000		II	07/31/07	1,086.47
260206	620000		II	07/31/07	57.81
260206	620000		II	07/31/07	36.49
260206	620000		II	07/31/07	32.17
260206	620000		II	07/31/07	94.59

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	07/31/07	11.34
260206	620000		II	07/31/07	44.28
260206	620000		II	07/31/07	114.87
260206	620000		II	07/31/07	194.77
260206	620000		II	07/31/07	112.14
260206	620000		II	07/31/07	249.95
260206	620000		II	07/31/07	88.31
260206	620000		II	08/31/07	45.59
260206	620000		II	08/31/07	273.41
260206	620000		II	08/31/07	75.99
260206	620000		II	08/31/07	138.55
260206	620000		II	08/31/07	13.87
260206	620000		II	08/31/07	18.79
260206	620000		II	08/31/07	83.14
260206	620000		II	08/31/07	549.56
260206	620000		II	08/31/07	11.39
260206	620000		II	08/31/07	210.11
260206	620000		II	08/31/07	243.26
260206	620000		II	08/31/07	66.59
260206	620000		II	08/31/07	47.29
260206	620000		II	08/31/07	128.05
260206	620000		II	08/31/07	24.41
260206	620000		II	08/31/07	59.33
260206	620000		II	08/31/07	33.80
260206	620000		II	08/31/07	375.56
260206	620000		II	08/31/07	850.59
260206	620000		II	08/31/07	60.55
260206	620000		II	08/31/07	146.13
260206	620000		II	08/31/07	308.33
260206	620000		II	08/31/07	40.53
260206	620000		II	08/31/07	20.91
260206	620000		II	08/31/07	40.27
260206	620000		II	08/31/07	69.03
260206	620000		II	08/31/07	179.82
260206	620000		II	08/31/07	67.19
260206	620000		II	08/31/07	88.49
260206	620000		II	08/31/07	905.39
260206	620000		II	08/31/07	143.78
260206	620000		II	08/31/07	14.30
260206	620000		II	08/31/07	120.15
260206	620000		II	08/31/07	9.73
260206	620000		II	08/31/07	9.81
260206	620000		II	08/31/07	12.17
260206	620000		II	08/31/07	132.38
260206	620000		II	08/31/07	38.29
260206	620000		II	08/31/07	228.26
260206	620000		II	08/31/07	261.13
260206	620000		II	09/12/07	151.99
260206	620000		II	09/12/07	83.12
260206	620000		II	09/12/07	13.87
260206	620000		II	09/12/07	31.98
260206	620000		II	09/12/07	65.54
260206	620000		II	09/12/07	97.13

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	09/12/07	4.44
260206	620000		II	09/12/07	6.05
260206	620000		II	09/12/07	157.76
260206	620000		II	09/12/07	39.79
260206	620000		II	09/12/07	58.75
260206	620000		II	09/12/07	47.42
260206	620000		II	09/12/07	1,163.40
260206	620000		II	09/12/07	1,506.06
260206	620000		II	09/12/07	61.61
260206	620000		II	09/12/07	31.55
260206	620000		II	09/12/07	181.51
260206	620000		II	09/12/07	17.26
260206	620000		II	09/12/07	76.37
260206	620000		II	09/12/07	90.34
260206	620000		II	09/12/07	470.32
260206	620000		II	09/12/07	174.70
260206	620000		II	09/12/07	589.60
260206	620000		II	09/12/07	14.30
260206	620000		II	09/12/07	118.05
260206	620000		II	09/12/07	32.17
260206	620000		II	09/12/07	12.05
260206	620000		II	09/12/07	26.42
260206	620000		II	09/12/07	10.88
260206	620000		II	09/28/07	75.99
260206	620000		II	09/28/07	27.71
260206	620000		II	09/28/07	176.46
260206	620000		II	09/28/07	11.44
260206	620000		II	09/28/07	115.49
260206	620000		II	09/28/07	79.58
260206	620000		II	09/28/07	889.60
260206	620000		II	09/28/07	127.03
260206	620000		II	09/28/07	84.13
260206	620000		II	09/28/07	542.16
260206	620000		II	09/28/07	142.03
260206	620000		II	09/28/07	158.02
260206	620000		II	09/28/07	347.99
260206	620000		II	09/28/07	1,751.15
260206	620000		II	09/28/07	109.77
260206	620000		II	09/28/07	26.77
260206	620000		II	09/28/07	93.20
260206	620000		II	09/28/07	97.39
260206	620000		II	09/28/07	56.07
260206	620000		II	09/28/07	21.74
260206	620000		II	09/28/07	58.95
260206	620000		II	09/28/07	28.24
260206	620000		II	09/28/07	1,870.14
260206	620000		II	09/28/07	322.68
260206	620000		II	09/28/07	140.29
260206	620000		II	09/28/07	74.76
260206	620000		II	10/03/07	26.70
260206	620000		II	10/03/07	28.24
260206	620000		II	10/29/07	84.29
260206	620000		II	10/29/07	95.70

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
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Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	10/31/07	49.56
260206	620000		II	10/31/07	27.71
260206	620000		II	10/31/07	12.03
260206	620000		II	10/31/07	31.32
260206	620000		II	10/31/07	69.42
260206	620000		II	10/31/07	123.50
260206	620000		II	10/31/07	102.58
260206	620000		II	10/31/07	91.48
260206	620000		II	10/31/07	93.28
260206	620000		II	10/31/07	118.12
260206	620000		II	10/31/07	449.92
260206	620000		II	10/31/07	231.48
260206	620000		II	10/31/07	39.79
260206	620000		II	10/31/07	176.26
260206	620000		II	10/31/07	12.20
260206	620000		II	10/31/07	647.67
260206	620000		II	10/31/07	585.63
260206	620000		II	10/31/07	30.80
260206	620000		II	10/31/07	209.96
260206	620000		II	10/31/07	28.92
260206	620000		II	10/31/07	284.17
260206	620000		II	10/31/07	507.91
260206	620000		II	10/31/07	31.60
260206	620000		II	10/31/07	444.67
260206	620000		II	10/31/07	63.81
260206	620000		II	10/31/07	56.73
260206	620000		II	10/31/07	65.28
260206	620000		II	10/31/07	138.00
260206	620000		II	11/16/07	163.60
260206	620000		II	11/30/07	13.87
260206	620000		II	11/30/07	42.85
260206	620000		II	11/30/07	237.98
260206	620000		II	11/30/07	21.03
260206	620000		II	11/30/07	27.32
260206	620000		II	11/30/07	85.18
260206	620000		II	11/30/07	27.84
260206	620000		II	11/30/07	118.38
260206	620000		II	11/30/07	231.47
260206	620000		II	11/30/07	19.90
260206	620000		II	11/30/07	23.76
260206	620000		II	11/30/07	204.75
260206	620000		II	11/30/07	31.77
260206	620000		II	11/30/07	344.61
260206	620000		II	11/30/07	125.44
260206	620000		II	11/30/07	42.21
260206	620000		II	11/30/07	98.16
260206	620000		II	11/30/07	28.92
260206	620000		II	11/30/07	271.32
260206	620000		II	11/30/07	543.58
260206	620000		II	11/30/07	90.02
260206	620000		II	11/30/07	27.92
260206	620000		II	11/30/07	9.88
260206	620000		II	11/30/07	9.95

TENNESSEE AMERICAN WATER COMPANY
MAINTENANCE MATERIAL
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	620000		II	11/30/07	26.77
260206	620000		II	11/30/07	36.49
260206	620000		II	11/30/07	27.72
260206	620000		II	11/30/07	75.64
260206	620000		II	11/30/07	79.89
260206	620000		II	11/30/07	10.88
260206	620000		II	11/30/07	38.29
260206	620000		II	11/30/07	98.07
260206	620000		II	11/30/07	28.03
260206	620000		II	11/30/07	228.27
260206	620000		II	11/30/07	29.52
Grand Total Level Sum					139,395.91

Group. . . Q
Version. . TELEPHONE
User ID. . MILLERSA

Query Version Cover Page

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Version Title. TN TELEPHONE EXPENSE

Report Headings TENNESSEE AMERICAN WATER COMPANY

TELEPHONE EXPENSE
FOR THE 12 MONTHS ENDING 6/30/06

Selected Files

ID	File	Library	Member	Description
F01	F0911	*LIBL	*FIRST	Account Ledger
F02	F0901	*LIBL	*FIRST	Account Master

File Join Fields

Field	Relation	Field
GLAID	EQ	GMAID

Selected Fields

Field	Description	Size	Dec	PSize	E/C	Scl	Cspc	Wrp	PWh	Shdg
GLMCU	Business Unit.	12		12			*DF	N	A	N
GLOBJ	Object Account	6		6			*DF	N	A	N
GLDCT02	Description 02	30		30			*DF	N	A	N
GLDCT	Document Type.	2		2			*DF	N	A	N
GLDGJ	G/L Date	8	0	8	W	0	*DF	N	A	N
GLAA	Amount	15	2	20	K	0	*DF	N	A	N

Selected Records

Field	Description	Test	Values
GLKCO	Document Company . . .	EQ	'00026'
GLDGJ	G/L Date	RANGE	12/02/06 11/30/07
GLOBJ	Object Account	EQ	'575740'
GLSUB	Subsidiary	NE	'15'

Data Sort & Summary Functions

Order	Field	Description	A/D	Level	Page Spacing	Summaries
10	GLOBJ	Object Account	A	N	*DF	Y
20	*TOTAL	Grand Total Level	A	N	*DF	Y
	Grand Total Level					
	GLAA	Amount				

Query Options

User Exclusive (0/1/2/3)	0
Print Cover Page (Y/N)	Y
Hold on Job Queue (Y/N)	N
Batch Job Queue.	*JOBD
Query Detail (or Totals Only)	D
Line Wrap (Y/N)	Y
One Line per Page (Y/N)	N
Total Level Text in Header	
Maximum record to query.	*NOMAX
Print Queue.	
Output Destination	P

Version Title. TN TELEPHONE EXPENSE

Distribution List

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TENNESSEE AMERICAN WATER COMPANY
TELEPHONE EXPENSE
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260201	575740		PV	12/19/06	699.49
260201	575740		PV	12/19/06	576.09
260201	575740		PV	12/28/06	165.41
260201	575740		CC	12/28/06	21.84
260201	575740		PV	01/02/07	25.31
260201	575740		PV	01/16/07	576.09
260201	575740		PV	01/25/07	678.52
260201	575740		PV	01/25/07	26.90
260201	575740		PV	02/13/07	576.09
260201	575740		PV	02/13/07	678.52
260201	575740		CC	02/27/07	39.30
260201	575740		PV	03/13/07	576.09
260201	575740		PV	03/19/07	27.04
260201	575740		PV	03/19/07	25.45
260201	575740		PV	03/21/07	678.52
260201	575740		PV	03/26/07	165.53
260201	575740		CC	03/30/07	32.76
260201	575740		PV	04/11/07	170.15
260201	575740		PV	04/11/07	165.50
260201	575740		PV	05/04/07	678.52
260201	575740		PV	05/04/07	179.56
260201	575740		PV	05/09/07	576.10
260201	575740		PD	05/17/07	1.45-
260201	575740		PV	05/21/07	26.21
260201	575740		PV	06/14/07	576.00
260201	575740		PV	06/26/07	171.00
260201	575740		PV	06/29/07	1,362.16
260201	575740		PV	06/29/07	699.50
260201	575740		PV	07/18/07	720.50
260201	575740		PV	07/18/07	577.30
260201	575740		PV	07/27/07	167.34
260201	575740		PV	08/15/07	719.88
260201	575740		PV	08/15/07	26.21
260201	575740		PV	08/23/07	175.92
260201	575740		PV	08/31/07	630.65
260201	575740		PV	09/13/07	718.63
260201	575740		PV	09/13/07	630.65
260201	575740		PV	09/21/07	160.69
260201	575740		PV	09/26/07	57.33
260201	575740		PV	10/02/07	31.12
260201	575740		PV	10/12/07	552.92
260201	575740		PV	10/12/07	26.21
260201	575740		PV	10/19/07	717.38
260201	575740		PV	10/19/07	168.44
260201	575740		PV	10/19/07	168.44
260201	575740		CC	10/26/07	16.38
260201	575740		PV	11/09/07	587.06
260201	575740		PV	11/12/07	587.06
260201	575740		PV	11/15/07	694.01
260201	575740		PV	11/27/07	699.51
260201	575740		PV	11/27/07	168.86
260201	575740		PV	10/19/07	221.64
260203	575740		ST	12/24/06	9.99

TENNESSEE AMERICAN WATER COMPANY
TELEPHONE EXPENSE
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260203	575740		ST	12/24/06	9.99-
260203	575740		JE	12/31/06	5.50
260203	575740		JE	01/01/07	5.50-
260205	575740		PV	07/06/07	283.59
260205	575740		PV	12/19/06	1,362.16
260205	575740		PV	12/19/06	1,121.87
260205	575740		PV	12/28/06	322.12
260205	575740		JE	12/31/06	19.25
260205	575740		JE	01/01/07	19.25-
260205	575740		PV	01/02/07	273.09
260205	575740		PV	01/16/07	1,121.87
260205	575740		PV	01/25/07	183.34
260205	575740		PV	01/25/07	89.95
260205	575740		PV	01/25/07	1,321.34
260205	575740		PV	02/13/07	1,121.87
260205	575740		PV	02/13/07	1,321.34
260205	575740		PV	02/27/07	183.31
260205	575740		PV	02/27/07	89.95
260205	575740		PV	03/13/07	1,121.87
260205	575740		PV	03/21/07	1,321.34
260205	575740		PV	03/26/07	190.18
260205	575740		PV	03/26/07	89.95
260205	575740		PV	03/26/07	322.36
260205	575740		PV	04/11/07	331.34
260205	575740		PV	04/11/07	322.29
260205	575740		PV	04/13/07	3,032.09
260205	575740		RI	04/30/07	159.53-
260205	575740		PV	05/04/07	182.06
260205	575740		PV	05/04/07	89.95
260205	575740		PV	05/04/07	1,321.34
260205	575740		PV	05/04/07	349.68
260205	575740		PV	05/09/07	1,121.87
260205	575740		PV	05/31/07	900.99
260205	575740		PV	06/05/07	280.50
260205	575740		PV	06/14/07	1,122.09
260205	575740		PV	06/25/07	279.97
260205	575740		PV	06/26/07	335.92
260205	575740		PV	07/18/07	1,403.07
260205	575740		PV	07/18/07	1,124.20
260205	575740		PV	07/24/07	272.88
260205	575740		PV	07/27/07	325.89
260205	575740		PV	08/15/07	1,401.89
260205	575740		PV	08/23/07	280.33
260205	575740		PV	08/23/07	342.57
260205	575740		PV	08/31/07	1,228.12
260205	575740		PV	09/13/07	1,399.43
260205	575740		PV	09/13/07	1,228.11
260205	575740		PV	09/19/07	280.35
260205	575740		PV	09/21/07	312.92
260205	575740		PV	10/08/07	3,232.50
260205	575740		PV	10/12/07	1,076.74
260205	575740		PV	10/17/07	273.47
260205	575740		PV	10/19/07	1,397.01

TENNESSEE AMERICAN WATER COMPANY
TELEPHONE EXPENSE
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260205	575740		PV	10/19/07	328.03
260205	575740		PV	11/09/07	1,143.21
260205	575740		PV	11/12/07	1,143.21
260205	575740		PV	11/15/07	1,351.50
260205	575740		PV	11/19/07	281.73
260205	575740		PV	11/27/07	1,362.21
260205	575740		PV	11/27/07	328.84
260206	575740		PV	12/19/06	699.49
260206	575740		PV	12/19/06	275.33
260206	575740		PV	12/19/06	576.09
260206	575740		PV	12/28/06	165.41
260206	575740		PV	01/16/07	283.84
260206	575740		PV	01/16/07	576.09
260206	575740		PV	01/25/07	678.52
260206	575740		PV	02/13/07	275.33
260206	575740		PV	02/13/07	576.09
260206	575740		PV	02/13/07	678.52
260206	575740		PV	03/13/07	576.09
260206	575740		PV	03/13/07	275.33
260206	575740		PV	03/21/07	678.52
260206	575740		PV	03/26/07	165.53
260206	575740		PV	04/11/07	170.15
260206	575740		PV	04/11/07	165.50
260206	575740		PV	05/04/07	678.52
260206	575740		PV	05/04/07	179.56
260206	575740		PV	05/09/07	283.85
260206	575740		PV	05/09/07	576.10
260206	575740		PV	06/14/07	576.00
260206	575740		PV	06/26/07	171.00
260206	575740		PV	06/29/07	699.50
260206	575740		PV	07/18/07	720.49
260206	575740		PV	07/18/07	577.30
260206	575740		PV	07/27/07	167.34
260206	575740		PV	08/13/07	289.89
260206	575740		PV	08/15/07	719.88
260206	575740		PV	08/23/07	175.92
260206	575740		PV	08/31/07	630.65
260206	575740		PV	09/05/07	300.60
260206	575740		PV	09/13/07	718.63
260206	575740		PV	09/13/07	630.65
260206	575740		PV	09/21/07	160.69
260206	575740		PV	10/02/07	299.92
260206	575740		PV	10/12/07	552.92
260206	575740		PV	10/19/07	717.39
260206	575740		PV	11/01/07	299.15
260206	575740		PV	11/12/07	587.06
260206	575740		PV	11/15/07	694.01
260206	575740		PV	11/27/07	699.51
260206	575740		PV	11/27/07	168.86
260206	575740		PV	12/19/06	920.40
260206	575740		PV	12/19/06	758.04
260206	575740		ST	12/24/06	1.96
260206	575740		ST	12/24/06	1.96-

TENNESSEE AMERICAN WATER COMPANY
TELEPHONE EXPENSE
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260206	575740		PV	12/28/06	217.66
260206	575740		PV	01/02/07	158.51
260206	575740		CC	01/11/07	38.23
260206	575740		PV	01/16/07	758.04
260206	575740		PV	01/25/07	158.72
260206	575740		PV	01/25/07	892.81
260206	575740		PS	02/01/07	75.57
260206	575740		PV	02/13/07	758.04
260206	575740		PV	02/13/07	892.81
260206	575740		ST	02/15/07	6.99
260206	575740		PV	02/27/07	158.66
260206	575740		PV	03/13/07	758.04
260206	575740		PV	03/21/07	892.81
260206	575740		PV	03/26/07	163.43
260206	575740		PV	03/26/07	217.84
260206	575740		JE	03/28/07	53.97
260206	575740		PV	04/11/07	223.87
260206	575740		PV	04/11/07	217.76
260206	575740		PV	05/04/07	236.29
260206	575740		PV	05/04/07	157.41
260206	575740		PV	05/09/07	758.02
260206	575740		PV	06/14/07	758.00
260206	575740		PV	06/21/07	163.21
260206	575740		PV	06/22/07	163.97
260206	575740		PV	06/26/07	225.00
260206	575740		J2	06/27/07	892.82
260206	575740		PV	06/29/07	920.39
260206	575740		PV	07/18/07	759.59
260206	575740		PV	07/24/07	158.31
260206	575740		PV	07/27/07	220.19
260206	575740		JE	07/31/07	948.02
260206	575740		PV	08/23/07	163.17
260206	575740		PV	08/23/07	231.46
260206	575740		PV	08/31/07	829.80
260206	575740		PV	09/13/07	945.56
260206	575740		PV	09/13/07	829.81
260206	575740		PV	09/19/07	163.17
260206	575740		PV	09/21/07	211.42
260206	575740		PV	10/12/07	727.53
260206	575740		PV	10/17/07	158.41
260206	575740		PV	10/19/07	943.93
260206	575740		PV	11/09/07	772.44
260206	575740		PV	11/12/07	772.44
260206	575740		PV	11/15/07	913.18
260206	575740		PV	11/19/07	164.54
260206	575740		PV	11/27/07	920.41
260206	575740		PV	11/27/07	222.19
260206	575740		PV	05/04/07	892.82
260206	575740		J2	06/27/07	892.82-
260206	575740		PV	07/18/07	948.02
260206	575740		JE	07/31/07	948.02-
260206	575740		PV	08/15/07	947.23
260206	575740		PV	11/09/07	587.06

TENNESSEE AMERICAN WATER COMPANY
TELEPHONE EXPENSE
FOR THE 12 MONTHS ENDING 6/30/06

Business Unit	Obj Acct	Description	Do Ty	G/L Date	Amount
260305	575740		PV	12/27/06	159.57
260305	575740		PV	12/27/06	6.34
260305	575740		PV	12/28/06	50.48
260305	575740		PV	01/19/07	35.24
260305	575740		ST	01/30/07	3.26
260305	575740		ST	01/30/07	1.85
260305	575740		PV	02/13/07	171.63
260305	575740		PV	02/28/07	15.24
260305	575740		ST	03/01/07	1.41
260305	575740		PV	03/06/07	180.28
260305	575740		PV	03/13/07	15.24
260305	575740		PV	03/26/07	164.70
260305	575740		PV	03/26/07	7.36
260305	575740		PV	03/30/07	15.24
260305	575740		PV	05/04/07	160.52
260305	575740		PV	05/04/07	10.64
260305	575740		PV	05/15/07	15.24
260305	575740		PV	05/31/07	173.08
260305	575740		PV	06/05/07	15.24
260305	575740		PV	06/25/07	184.10
260305	575740		PV	07/23/07	15.24
260305	575740		PV	07/24/07	160.38
260305	575740		PV	07/24/07	10.24
260305	575740		PV	08/23/07	157.96
260305	575740		PV	08/23/07	10.08
260305	575740		PV	08/31/07	40.48
260305	575740		ST	09/07/07	2.33
260305	575740		PV	09/12/07	50.48
260305	575740		ST	09/13/07	3.26
260305	575740		PV	09/27/07	163.83
260305	575740		PV	09/27/07	10.46
260305	575740		PV	09/28/07	15.24
260305	575740		PV	10/22/07	159.08
260305	575740		PV	10/22/07	10.16
260305	575740		PV	10/31/07	15.24
260305	575740		PV	11/27/07	164.10
260305	575740		PV	11/27/07	10.48
260305	575740		JE	11/30/07	15.24
Grand Total Level Sum					108,945.93

Waste Disposal
For the year ending 11/30/07
Acct 511100.13

				City of Chattanooga 10/1/2007 3% increase 4/1/2008 3% increase	City of Chattanooga 4/1/2008 3% increase	
Industrial User Surcharge		Actual Charges				
Est Surcharge for 2007		115,890.48	$9,657.54 times 12 months	122,843.91	119,367.19	
Sludge	6-Dec	1,460.11	pd 1/31/07	1,547.72		
	7-Jan	3,889.90	pd 3/8/07	4,123.29		
	7-Feb	2,408.49	pd 3/30/07	2,553.00		
	7-Mar	3,145.20	pd 4/30/07	3,333.91		
	7-Apr	3,760.18	pd 5/31/07	3,985.79		
	7-May	3,911.01	pd 6/29/07	4,145.67		
	7-Jun	4,514.51	pd 7/31/07	4,785.38		
	7-Jul	5,163.68	pd 8/24/07	5,473.50		
	7-Aug	5,758.92	pd 9/27/07	6,104.46		
	7-Sep	4,924.95	pd 11/1/07	5,220.45		
	7-Oct	5,256.59	pd 11/19/07	5,414.29		
	7-Nov	2,190.49	pd 12/24/07	2,256.20		
		46,384.03		48,943.66	47,775.55	3% increase in April 2008
Annual Wastewater Permit		500.00		500.00	500.00	
Technical Lab costs		2,936.30		2,936.30	2,936.30	
		165,710.81		175,223.87	170,579.05	
260305.511100.13						
Sludge		3,645.36		3,864.08	3754.7208	
	total adj	169,356.17	Overall 6% inc	179,087.95	174,333.77	Overall 3% inc

City of Chattanooga
Interceptor Sewer System
Rates Effective 10/01/2007

						Prior rates	% Increase
1st Rate Block - First 100,000	gallons	$ 4 69	/1000 Gallons	$ 3 5175	/100 CF	3 4125	1 030769
2nd Rate Block - Next 650,000	gallons	$ 3 48		$ 2 6100		2 5275	1 032641
3rd Rate Block - Next 1,250,000	gallons	$ 2 82		$ 2 1150		2.0475	1 032967
4th Rate Block - Next 30,000,000	gallons	$ 2 16		$ 1 6200		1.545	1 048544
5th Rate Block - Over 32,000,000	gallons	$ 2 05		$ 1 5375		1 4625	1 051282

Minimum Bills			Minimum Usage in Gallons	Minimum Usage in 100 Cubic Feet	Minimum Usage in Gallons	Prior Rates	% Increase
5/8	-	$ 9 70	2.068	2 76	2.068	9.41	$ 1.03
3/4	-	$ 34 60	7.377	9 84	7,377	33 59	$ 1.03
1	-	$ 60.45	12.889	17 19	12.889	58 68	$ 1 03
1-1/2	-	$ 135.29	28.846	38 46	28.846	131 35	$ 1 03
2	-	$ 239.54	51.075	68 10	51.075	232 56	$ 1 03
3	-	$ 561 51	126,583	168 78	126,583	545 15	$ 1 03
4	-	$ 1,037 68	263.414	351.22	263,414	1007.45	$ 1 03
6	-	$ 2.471 59	675.457	900.61	675,457	2399.8	$ 1.03
8	-	$ 4.371 79	1.331.840	1.775 79	1,331,840	4244 45	$ 1.03

Each residence or apartment unit shall have a maximum monthly sewer service charge for a volume of no more than 12, 000 gallons water used; unless the minimum charge due to water meter size exceeds the 12,000 gallon (16ccf) limit then the monthly sewer service charge shall be at least the minimum for that particular size water meter. As of Oct. 1, 2007 the amount i $50 65 for accounts with no separate garden meter.
for residential accounts with a separte garden meter the amount will be $56 28

City of Chattanooga
Interceptor Sewer System
Rates Effective 04/01/2008

						% increase
1st Rate Block - First 100,000	gallons	$ 4 83	/1000 Gallons	$ 3.6225	/100 CF	1.03
2nd Rate Block - Next 650,000	gallons	$ 3.58		$ 2.6850		- 1.03
3rd Rate Block - Next 1,250,000	gallons	$ 2 90		$ 2.1750		1 03
4th Rate Block - Next 30,000,000	gallons	$ 2.25		$ 1.6875		1 04
5th Rate Block - Over 32,000,000	gallons	$ 2 15		$ 1.6125		1 05

Minimum Bills			Minimum Usage in Gallons	Minimum Usage in 100 Cubic Feet	Minimum Usage in Gallons	% Increase
5/8	-	$ 9 98	2.066	2.76	2.066	$ 1.03
3/4	-	$ 35 60	7.371	9.83	7.371	$ 1 03
1	-	$ 62.21	12.880	17 17	12.880	$ 1 03
1-1/2	-	$ 139.23	28.826	38.43	28,826	$ 1 03
2	-	$ 246.52	51.039	68.05	51.039	$ 1 03
3	-	$ 577 86	126,497	168.66	126.497	$ 1 03
4	-	$ 1.067 90	263,380	351 17	263.380	$ 1 03
6	-	$ 2.543.57	675,578	900 77	675,578	$ 1 03
8	-	$ 4.499 12	1.332.455	1.776 61	1.332.455	$ 1 03

Each residence or apartment unit shall have a maximum monthly sewer service charge for a volume of no more than 12, 000 gallons water used; unless the minimum charge due to water meter size exceeds the 12,000 gallon (16ccf) limit then the monthly sewer service charge shall be at least the minimum for that particular size water meter As of Apr 1. 2008 the amount i $52.16 for accounts with no separate garden meter.
for residential accounts with a separte garden meter the amount will be $57 96

50049461
RM

01-16-07 RCVD 0010

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga Tennessee

№ 17521

INVOICE

To AMERICAN WATER (SSC)
P O BOX 5608
CHERRY HILL NJ 08034
ATTN CECILE BRYANT

Date 1/8/2007
Reference Ord 11884

A26ASUPT04

Item/Description/detail	Amount
Sewer service charge for December 2006	
423 933 Gallons	$ 1 460 11

This Invoice Is Payable By 1/23/2007

Make Check Payable To City of Chattanooga Sewer Revenue Fund

Mail To Joachim H Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga Tennessee 37405

50049461 RM

02-12-07 RCVD 0019

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga Tennessee

№ 17578

INVOICE

To AMERICAN WATER (SSC)
P O BOX 5608
CHERRY HILL NJ 08034
ATTN CECILE BRYANT

Date 2/6/2007 2-6-07
Reference Ord 11884

A26ASUPT01

Item/Description/detail	Amount
Sewer service charge for January 2007	
1 289 883 Gallons	$ 3 889 90

This Invoice Is Payable By 2/21/2007

Make Check Payable To City of Chattanooga Sewer Revenue Fund

Mail To Joachim H Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga Tennessee 37405

5000494601

Rm

Received
MAR 16 2007
SSC-Mailroom

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga Tennessee

№ 17816

INVOICE

To AMERICAN WATER (SSC)
P O BOX 5608
CHERRY HILL NJ 08034
ATTN CECILE BRYANT

Date 3/12/2007
Reference Ord 11884

ADGASUPTA

Item/Description/detail	Amount
Sewer service charge for February 2007	
722 167 Gallons	$ 2 408 49

This Invoice Is Payable By 3/27/2007

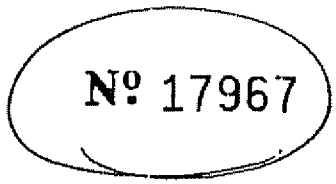
Make Check Payable To City of Chattanooga Sewer Revenue Fund

Mail To Joachim H Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga Tennessee 37405

A26ASUPTO1



CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga Tennessee



INVOICE

To AMERICAN WATER (SSC)
P O BOX 5608
CHERRY HILL NJ 08034
ATTN CECILE BRYANT

Date 4/11/2007
Reference Ord 11884

50049461 Em

Item/Description/detail	Amount
Sewer service charge for March 2007	
1 001 241 Gallons	$ 3 145 20

This Invoice Is Payable By 4/26/2007

Make Check Payable To City of Chattanooga Sewer Revenue Fund

Mail To Joachim H Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga Tennessee 37405

18015

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Received
MAY 10 2007
SSC-Mailroom
№ 18015

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 5/3/2007
Reference: Ord. 11884

5D049461 YK

Item/Description/detail	Amount
Sewer service charge for April 2007	
1,158,306 Gallons	$ 3,760.18

A265UP+QC

This Invoice Is Payable By: 5/18/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

500494611 HK

Received
JUN 18 2007
SSC-Mailroom

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Nº 18137

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 6/12/2007
Reference: Ord. 11884

Item/Description/detail	Amount
Sewer service charge for May 2007	
1,213,557 Gallons	$ 3,911.01

A26SUPT04

This Invoice Is Payable By: 6/27/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

Received
JUL 16 2007
Mailroom

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Nº 18268

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 7/10/2007
Reference: Ord. 11884

Item/Description/detail	Amount
Sewer service charge for June 2007	
1,434,618 Gallons	$ 4,514.51

5004946 1 mbe
A26SUP704

This Invoice Is Payable By: 7/25/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

AUG 16 2007
SSC-Mailroom

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Nº 18320

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 8/6/2007
Reference: Ord. 11884

Item/Description/detail	Amount
Sewer service charge for July 2007	
1,672,409 Gallons	$ 5,163.68

5004946 mbv
A2654P104

This Invoice Is Payable By: 8/21/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

5004946 1 A26 SUPT 04

TR

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

№ 18437

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 9/10/2007
Reference: Ord. 11884

Item/Description/detail	Amount
Sewer service charge for August 2007	
1,890,447 Gallons	$ 5,758 92

Received
SEP 13 2007
SSC-Mailroom

This Invoice Is Payable By: 9/25/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

OCT 12 2007

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Nº 18567

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 10/5/2007
Reference: Ord 11884

5004946 mbe

Item/Description/detail	Amount
Sewer service charge for September 2007	
1,584,963 Gallons	$ 4,924.95

This Invoice Is Payable By: 10/20/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

D0000315 mbe
A24 P0C

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Nº 18672

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 11/9/2007
Reference: Ord. 12023

Item/Description/detail	Amount
Sewer service charge for October 2007	
1,645,599 Gallons	$ 5,256.59

Received
NOV 14 2007
SSC-Mailroom

This Invoice Is Payable By: 11/24/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

Received
DEC 14 2007
SSC-Mailroom

CITY OF CHATTANOOGA
Department of Public Works
Interceptor Sewer System
Chattanooga, Tennessee

Nº 18780

INVOICE

To: AMERICAN WATER (SSC)
P.O. BOX 5608
CHERRY HILL, NJ 08034
ATTN.: CECILE BRYANT

Date: 12/10/2007
Reference: Ord. 12023

Item/Description/detail	Amount
Sewer service charge for November 2007	
594,682 Gallons	$ 2,190.49

5004946 1 mse
A263UP104

This Invoice Is Payable By: 12/25/2007

Make Check Payable To: City of Chattanooga, Sewer Revenue Fund

Mail To: Joachim H. Volz
Moccasin Bend Treatment Plant
455 Moccasin Bend Road
Chattanooga, Tennessee 37405

TENNESSEE-AMERICAN WATER COMPANY
Test Year Ended: 11/30/2007

Customer Accounts Written Off and Subsequent Collections for 2003, 2004, 2005,2006,2007

Account 143 - Accumulated Provision for Uncollectible Accounts

Net Charge-offs		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2003		(265)	59,673	17,717	(504)	5,189	22,133	42,442	(4,251)	18,822	54,685	14,453	19,923	250,017
2004		20,945	53,251	27,322	16,216	57,241	30,901	89,473	(305)	66,559	28,546	23,322	30,551	444,022
2005		60,678	32,619	44,922	45,848	44,423	42,233	41,629	44,659	36,407	49,331	41,654	33,276	517,679
2006		29,844	58,400	57,989	54,055	35,177	47,553	41,426	28,341	34,622	43,747	30,760	52,838	514,751
2007		13,676	18,877	70,799	74,306	43,031	45,254	43,894	36,623	37,354	37,244	42,736	53,324	517,119
Test Year 2006 & 2007	Dec 06-Nov 07	52,838	13,676	18,877	70,799	74,306	43,031	45,254	43,894	36,623	37,354	37,244	42,736	516,633

Uncollectible Percentage

Total Company		Net Charge-off's	Average
2003		250,017	0.819%
2004		444,022	1.394%
2005		517,679	1.594%
2006		514,751	1.514%
2007		517,119	1.376%
	Total	2,243,588	
Test Year		516,633	1.392%
3 Year Average net Co.		516,516	1.489%
2 Year Average		515,935	1.442%

Total Revenues	
2003	30,541,760
2004	31,855,718
2005	32,482,148
2006	33,999,034
2007	37,583,400
Test Year ending 11/07	37,109,096
Total	203,571,156
Test Year	37,109,096
3 Year Average net Co.	34,688,194
2 Year Average	35,791,217

	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total
2003														
Month End Balances														
143000 Accum prov-uncoll accts	(64,471)	(86,151)	(74,116)	(87,744)	(79,145)	(81,553)	(78,364)	(78,431)	(91,434)	(86,979)	(88,227)	(101,425)	(91,401)	
570100 Uncollectible Accounts	268,867	21415	69053	100398	91295	98892	117836	160345	169097	183464	239397	267048	276947	
Calculation of Monthly Net Charge-Offs														
Prior Months Uncollectible Reserve Balance		(64,471)	(86,151)	(74,116)	(87,744)	(79,145)	(81,553)	(78,364)	(78,431)	(91,434)	(86,979)	(88,227)	(101,425)	
Current Months Uncollectible Reserve Balance		(86,151)	(74,116)	(87,744)	(79,145)	(81,553)	(78,364)	(78,431)	(91,434)	(86,979)	(88,227)	(101,425)	(91,401)	
Monthly Change in Uncollectible Reserve		(21,680)	12,035	(13,628)	8,599	(2,408)	3,189	(67)	(13,003)	4,455	(1,248)	(13,198)	10,024	(26,930)
Monthly Uncollectible Expense		21,415	47,638	31,345	(9,103)	7,597	18,944	42,509	8,752	14,367	55,933	27,651	9,899	276,947
Monthly Net Charge-Offs		**(265)**	**59,673**	**17,717**	**(504)**	**5,189**	**22,133**	**42,442**	**(4,251)**	**18,822**	**54,685**	**14,453**	**19,923**	**250,017**
2004														
Month End Balances														
143000 Accum prov-uncoll accts		(99,714)	(89,579)	(83,069)	(92,866)	(82,355)	(103,450)	(107,556)	(129,310)	(151,812)	(156,370)	(152,536)	(163,546)	
570100 Uncollectible Accounts		29,258	72,374	93,186	119,199	165,929	217,925	311,504	332,953	422,014	455,118	474,606	516,167	
Calculation of Monthly Net Charge-Offs														
Prior Months Uncollectible Reserve Balance		(91,401)	(99,714)	(89,579)	(83,069)	(92,866)	(82,355)	(103,450)	(107,556)	(129,310)	(151,812)	(156,370)	(152,536)	
Current Months Uncollectible Reserve Balance		(99,714)	(89,579)	(83,069)	(92,866)	(82,355)	(103,450)	(107,556)	(129,310)	(151,812)	(156,370)	(152,536)	(163,546)	
Monthly Change in Uncollectible Reserve		(8,313)	10,135	6,510	(9,797)	10,511	(21,095)	(4,106)	(21,754)	(22,502)	(4,558)	3,834	(11,010)	(72,145)
Monthly Uncollectible Expense		29,258	43,116	20,812	26,013	46,730	51,995	93,579	21,449	89,061	33,104	19,488	41,561	516,167
Monthly Net Charge-Offs		**20,945**	**53,251**	**27,322**	**16,216**	**57,241**	**30,901**	**89,473**	**(305)**	**66,559**	**28,546**	**23,322**	**30,551**	**444,022**
2005														
143000 Accum prov-uncoll accts		(151,582)	(168,480)	(154,048)	(169,347)	(167,357)	(169,521)	(172,877)	(169,203)	(182,316)	(244,387)	(265,380)	(309,621)	
570100 Uncollectible Accounts		48,714	98,231	128,721	169,868	232,301	276,698	321,683	362,668	412,188	523,590	586,237	663,754	
Calculation of Monthly Net Charge-Offs														
Prior Months Uncollectible Reserve Balance		(163,546)	(151,582)	(168,480)	(154,048)	(169,347)	(167,357)	(169,521)	(172,877)	(169,203)	(182,316)	(244,387)	(265,380)	
Current Months Uncollectible Reserve Balance		(151,582)	(168,480)	(154,048)	(169,347)	(167,357)	(169,521)	(172,877)	(169,203)	(182,316)	(244,387)	(265,380)	(309,621)	
Monthly Change in Uncollectible Reserve		11,964	(16,898)	14,432	(15,299)	1,990	(2,164)	(3,356)	3,674	(13,113)	(62,071)	(20,993)	(44,241)	(146,075)
Monthly Uncollectible Expense		48,714	49,517	30,490	61,147	42,433	44,397	44,985	40,985	49,520	111,402	62,647	77,517	663,754
Monthly Net Charge-Offs		**60,678**	**32,619**	**44,922**	**45,848**	**44,423**	**42,233**	**41,629**	**44,659**	**36,407**	**49,331**	**41,654**	**33,276**	**517,679**
2006														
143000 Accum prov-uncoll accts		(298,115)	(255,301)	(262,025)	(260,470)	(253,579)	(255,718)	(277,400)	(266,242)	(265,949)	(273,696)	(383,302)	(379,591)	
570100 Uncollectible Accounts		18,338	33,924	98,638	151,137	179,423	229,115	292,223	309,405	343,734	395,229	535,594	584,721	
Calculation of Monthly Net Charge-Offs														
Prior Months Uncollectible Reserve Balance		(309,621)	(298,115)	(255,301)	(262,025)	(260,470)	(253,579)	(255,718)	(277,400)	(266,242)	(265,949)	(273,696)	(383,302)	
Current Months Uncollectible Reserve Balance		(298,115)	(255,301)	(262,025)	(260,470)	(253,579)	(255,718)	(277,400)	(266,242)	(265,949)	(273,696)	(383,302)	(379,591)	
Monthly Change in Uncollectible Reserve		11,506	42,814	(6,724)	1,555	6,891	(2,139)	(21,682)	11,158	293	(7,748)	(109,606)	3,712	(69,970)
Monthly Uncollectible Expense		18,338	15,586	64,713	52,500	28,286	49,692	63,108	17,183	34,329	51,495	140,365	49,127	584,721
Monthly Net Charge-Offs		**29,844**	**58,400**	**57,989**	**54,055**	**35,177**	**47,553**	**41,426**	**28,341**	**34,622**	**43,747**	**30,760**	**52,838**	**514,751**
2007														
143000 Accum prov-uncoll accts		(370,777)	(371,535)	(341,259)	(269,553)	(354,434)	(326,577)	(309,607)	(299,041)	(309,137)	(298,408)	(283,946)	(277,001)	
570100 Uncollectible Accounts		4,862	24,497	65,021	67,620	195,532	212,929	239,854	265,911	313,362	339,876	368,150	414,529	
Calculation of Monthly Net Charge-Offs														
Prior Months Uncollectible Reserve Balance		(379,591)	(370,777)	(371,535)	(341,259)	(269,553)	(354,434)	(326,577)	(309,607)	(299,041)	(309,137)	(298,408)	(283,946)	
Current Months Uncollectible Reserve Balance		(370,777)	(371,535)	(341,259)	(269,553)	(354,434)	(326,577)	(309,607)	(299,041)	(309,137)	(298,408)	(283,946)	(277,001)	
Monthly Change in Uncollectible Reserve		8,814	(759)	30,276	71,707	(84,881)	27,857	16,969	10,567	(10,097)	10,730	14,462	6,945	102,590
Monthly Uncollectible Expense		4,862	19,635	40,523	2,600	127,912	17,397	26,925	26,056	47,451	26,515	28,274	46,379	414,529
Monthly Net Charge-Offs		**13,676**	**18,877**	**70,799**	**74,306**	**43,031**	**45,254**	**43,894**	**36,623**	**37,354**	**37,244**	**42,736**	**53,324**	**517,119**

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER LAG SUMMARY
TWELVE MONTHS ENDING 11/30/07

DATE	AMOUNT	LAG DAYS	DOLLAR DAYS
Dec-06	2,117,882	44.77	94,822,670
Jan-07	2,485,840	43.49	108,108,016
Feb-07	2,057,653	44.86	92,312,618
Mar-07	2,325,163	43.70	101,617,005
Apr-07	2,242,245	43.50	97,533,368
May-07	2,546,198	40.93	104,205,405
Jun-07	2,743,242	43.71	119,906,574
Jul-07	2,676,409	43.09	115,335,430
Aug-07	2,760,950	43.64	120,491,788
Sep-07	2,632,520	43.81	115,320,958
Oct-07	2,722,910	44.69	121,680,369
Nov-07	2,414,877	45.04	108,762,399
TOTAL	29,725,889	43.74	1,300,096,600

TOTAL SEWER BILLINGS	29,725,889
AVERAGE DAILY AMOUNT	81,441
AVERAGE DAYS BILLED BEFORE PAYMENT TO CITY	43.74
AVERAGE DAYS - MAILING DATE TO PAYMENT DATE	**27.58**
NET DAYS	16.16
WORKING CAPITAL REQUIREMENT	1,315,713

TENNESSEE-AMERICAN WATER COMPANY
Accounts Receivable Balance
12/2/06 through 11/30/07

Day	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	
Beginnig Balance	2,457,656.06												
1		2,484,120.83	2,616,287.58	2,446,278.36	2,419,440.73	2,572,577.03	2,546,576.69	3,261,094.13	3,217,146.58	2,900,927.92	3,726,836.81	3,131,011.04	
2	2,457,656.06	2,771,058.02	2,676,948.31	2,470,175.15	2,819,738.39	2,524,414.64	2,546,576.69	3,454,092.00	3,175,175.48	2,900,927.92	3,617,388.66	3,075,395.98	
3	2,457,656.06	2,697,980.83	2,676,948.31	2,470,175.15	2,774,766.59	2,536,596.06	2,546,576.69	3,366,291.17	3,307,560.26	2,900,927.92	3,698,453.15	3,075,395.98	
4	2,326,170.91	2,651,252.73	2,676,948.31	2,470,175.15	2,822,503.68	2,606,620.93	2,235,559.37	3,366,291.17	3,307,560.26	2,908,558.16	3,629,487.10	3,075,395.98	
5	2,340,076.95	2,704,756.27	2,398,114.52	2,178,356.23	2,813,374.58	2,606,620.93	2,324,876.62	3,312,625.44	3,307,560.26	2,804,353.15	3,574,528.85	2,755,493.77	
6	2,395,437.74	2,704,756.27	2,392,937.57	2,205,857.58	2,666,124.64	2,606,620.93	2,302,077.44	3,316,068.44	2,742,256.07	2,744,751.21	3,574,528.85	2,746,733.52	
7	2,434,813.96	2,704,756.27	2,268,993.33	2,203,510.51	2,666,124.64	2,271,806.71	2,300,671.47	3,316,068.44	2,744,481.82	2,731,319.27	3,574,528.85	2,703,680.14	
8	2,371,111.49	2,547,697.54	2,197,174.12	2,129,920.02	2,666,124.64	2,204,696.64	2,389,305.37	3,316,068.44	2,693,910.80	2,731,319.27	3,724,800.56	2,629,215.26	
9	2,371,111.49	2,403,946.32	2,200,023.59	2,200,790.89	2,556,519.30	2,219,346.66	2,389,305.37	2,937,959.57	2,697,943.12	2,731,319.27	3,308,404.25	2,635,803.95	
10	2,371,111.49	2,421,493.04	2,200,023.59	2,200,790.89	2,406,999.90	2,210,550.44	2,389,305.37	2,947,689.99	2,662,622.10	2,616,006.44	3,260,020.92	2,635,803.95	
11	2,093,241.29	2,471,441.47	2,200,023.59	2,200,790.89	2,389,976.06	2,163,736.50	2,195,752.89	2,893,760.92	2,662,622.10	2,529,432.88	3,149,074.06	2,635,803.95	
12	2,132,764.15	2,449,545.19	1,998,740.42	1,998,615.47	2,430,566.18	2,163,736.50	2,193,346.46	2,859,248.68	2,662,622.10	2,535,790.07	2,994,627.12	2,710,683.21	
13	2,252,454.83	2,449,545.19	1,987,543.33	1,976,997.85	2,331,562.06	2,163,736.50	2,153,802.64	2,854,780.18	2,497,283.18	2,535,362.62	2,994,627.12	2,595,200.46	
14	2,182,181.45	2,449,545.19	2,025,156.73	2,037,963.07	2,331,562.06	2,034,524.62	2,201,698.92	2,854,780.18	2,475,283.28	2,858,346.63	2,994,627.12	2,654,375.81	
15	2,200,745.47	2,515,633.70	2,068,071.41	2,003,488.73	2,331,562.06	2,018,607.69	2,290,304.26	2,854,780.18	2,584,164.13	2,858,346.63	2,876,946.21	2,710,600.45	
16	2,200,745.47	2,298,286.36	2,078,834.78	2,089,026.43	2,034,924.95	2,114,155.83	2,290,304.26	2,658,260.21	2,607,044.84	2,858,346.63	2,823,280.26	2,655,229.53	
17	2,200,745.47	2,355,235.58	2,078,834.78	2,089,026.43	2,124,190.86	2,145,404.42	2,290,304.26	2,654,384.91	2,699,047.36	2,705,445.75	2,926,029.85	2,655,229.53	
18	2,114,493.51	2,424,320.27	2,078,834.78	2,089,026.43	2,159,881.54	2,230,086.97	2,256,165.23	2,661,395.31	2,699,047.36	2,790,191.42	3,113,981.34	2,655,229.53	
19	2,135,067.12	2,313,739.17	2,204,589.09	2,009,747.96	2,248,773.25	2,230,086.97	2,450,112.06	2,803,599.91	2,699,047.36	3,083,838.62	3,300,295.27	2,922,152.20	
20	2,581,229.42	2,313,739.17	2,162,948.37	2,068,145.26	2,192,118.69	2,230,086.97	2,733,586.25	3,071,688.89	2,630,643.68	3,349,120.87	3,300,295.27	3,000,926.27	
21	2,736,306.59	2,313,739.17	2,329,942.31	2,283,517.73	2,192,118.69	2,237,089.68	2,973,637.87	3,071,688.89	3,049,953.89	3,523,764.06	3,300,295.27	3,011,112.46	
22	2,719,987.06	2,305,608.80	2,416,752.04	2,497,865.64	2,192,118.69	2,495,380.26	3,129,814.84	3,071,688.89	3,190,861.06	3,523,764.06	3,260,402.98	3,011,112.46	
23	2,719,987.06	2,657,056.47	2,380,298.85	2,495,365.85	2,530,036.38	2,610,821.02	3,129,814.84	3,125,784.66	3,222,700.33	3,523,764.06	3,308,664.99	3,011,112.46	
24	2,719,987.06	2,610,566.70	2,380,298.85	2,495,365.85	2,590,450.26	2,641,046.66	3,129,814.84	3,259,679.66	3,384,153.19	3,433,016.60	3,481,770.97	3,011,112.46	
25	2,719,987.06	2,622,436.71	2,380,298.85	2,495,365.85	2,532,714.53	2,708,755.85	3,082,256.95	3,270,732.92	3,384,153.19	3,582,426.91	3,505,751.39	3,011,112.46	
26	2,666,773.97	2,694,787.16	2,407,016.25	2,428,931.77	2,650,804.45	2,708,755.85	3,291,546.32	3,418,093.04	3,384,153.19	3,634,412.58	3,525,094.07	2,874,978.18	
27	2,529,945.89	2,694,787.16	2,433,813.27	2,418,585.34	2,650,309.47	2,708,755.85	3,371,277.00	3,409,605.52	3,209,957.54	3,617,780.59	3,525,094.07	2,886,786.02	
28	2,586,305.72	2,694,787.16	2,356,911.89	2,424,769.19	2,650,309.47	2,708,755.85	3,376,388.56	3,409,605.52	3,252,109.42	3,464,212.48	3,525,094.07	2,896,039.46	
29	2,484,120.83	2,556,458.66		2,523,504.56	2,650,309.47	2,609,254.37	3,201,094.13	3,409,605.52	3,272,091.91	3,464,212.48	3,222,927.76	2,804,273.75	
30	2,484,120.83	2,646,609.56		2,418,440.73	2,434,575.70	2,601,498.51	3,261,094.13	3,254,359.24	3,285,833.71	3,464,212.48	3,124,143.31	2,661,268.95	
31	2,484,120.83	2,562,007.53		2,419,440.73		2,476,337.84		3,163,703.07	2,900,927.92		2,967,330.04		
	72,470,467.43	78,491,896.73	64,275,318.62	70,378,951.69	74,277,592.12	74,360,479.80	78,972,955.61	98,026,873.03	91,845,916.23	90,666,196.85	102,909,310.34	85,440,471.17	980,736,403.02	2,694,330.94
												12 mo revenues	35,553,782.00	97,075.23
														27.56

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
December 2006

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
2-Dec-06	SAT		59	0
3-Dec-06	SUN		58	0
4-Dec-06	MON	62,747	57	3,576,571
5-Dec-06	TUE	108,180	56	6,058,100
6-Dec-06	WED	89,009	55	4,895,477
7-Dec-06	THUR	123,089	54	6,646,787
8-Dec-06	FRI	117,679	53	6,236,993
9-Dec-06	SAT		52	0
10-Dec-06	SUN		51	0
11-Dec-06	MON	41,044	50	2,052,217
12-Dec-06	TUE	71,714	49	3,513,990
13-Dec-06	WED	105,182	48	5,048,739
14-Dec-06	THUR	166,285	47	7,815,390
15-Dec-06	FRI	72,333	46	3,327,316
16-Dec-06	SAT		45	0
17-Dec-06	SUN		44	0
18-Dec-06	MON	129,132	43	5,552,687
19-Dec-06	TUE	138,467	42	5,815,624
20-Dec-06	WED	110,518	41	4,531,239
21-Dec-06	THUR	435,093	40	17,403,714
22-Dec-06	FRI	124,521	39	4,856,338
23-Dec-06	SAT		38	0
24-Dec-06	SUN		37	0
25-Dec-06	MON		36	0
26-Dec-06	TUE	84,138	35	2,944,829
27-Dec-06	WED	53,011	34	1,802,381
28-Dec-06	THUR	620	33	20,474
29-Dec-06	FRI	85,119	32	2,723,804
30-Dec-06	SAT		31	0
31-Dec-06	SUN		30	0
			29	0
TOTAL		2,117,882	44.77	94,822,670

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
January 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Jan-07	MON		60	0
2-Jan-07	TUE	116,175	59	6,854,332
3-Jan-07	WED	104,384	58	6,054,246
4-Jan-07	THUR	65,779	57	3,749,424
5-Jan-07	FRI	76,577	56	4,288,334
6-Jan-07	SAT		55	0
7-Jan-07	SUN		54	0
8-Jan-07	MON	115,014	53	6,095,733
9-Jan-07	TUE	109,016	52	5,668,837
10-Jan-07	WED	43,289	51	2,207,740
11-Jan-07	THUR	73,008	50	3,650,421
12-Jan-07	FRI	108,437	49	5,313,407
13-Jan-07	SAT		48	0
14-Jan-07	SUN		47	0
15-Jan-07	MON	119,210	46	5,483,654
16-Jan-07	TUE	95,986	45	4,319,366
17-Jan-07	WED	148,097	44	6,516,269
18-Jan-07	THUR	145,940	43	6,275,423
19-Jan-07	FRI	111,176	42	4,669,385
20-Jan-07	SAT		41	0
21-Jan-07	SUN		40	0
22-Jan-07	MON	578	39	22,542
23-Jan-07	TUE	124,582	38	4,734,127
24-Jan-07	WED	466,522	37	17,261,317
25-Jan-07	THUR	91,463	36	3,292,672
26-Jan-07	FRI	51,167	35	1,790,852
27-Jan-07	SAT		34	0
28-Jan-07	SUN		33	0
29-Jan-07	MON	81,521	32	2,608,676
30-Jan-07	TUE	113,722	31	3,525,370
31-Jan-07	WED	124,196	30	3,725,889
TOTAL		2,485,840	43.49	108,108,016

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
February 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Feb-07	THUR	64,485	60	3,869,116
2-Feb-07	FRI	70,369	59	4,151,760
3-Feb-07	SAT	0	58	0
4-Feb-07	SUN	0	57	0
5-Feb-07	MON	109,956	56	6,157,539
6-Feb-07	TUE	64,410	55	3,542,542
7-Feb-07	WED	71,585	54	3,865,570
8-Feb-07	THUR	66,033	53	3,499,723
9-Feb-07	FRI	103,740	52	5,394,468
10-Feb-07	SAT	0	51	0
11-Feb-07	SUN	0	50	0
12-Feb-07	MON	69,024	49	3,382,180
13-Feb-07	TUE	83,927	48	4,028,485
14-Feb-07	WED	104,333	47	4,903,659
15-Feb-07	THUR	80,188	46	3,688,635
16-Feb-07	FRI	139,434	45	6,274,530
17-Feb-07	SAT	0	44	0
18-Feb-07	SUN	0	43	0
19-Feb-07	MON	106,860	42	4,488,111
20-Feb-07	TUE	116,772	41	4,787,670
21-Feb-07	WED	282,808	40	11,312,304
22-Feb-07	THUR	140,374	39	5,474,599
23-Feb-07	FRI	130,646	38	4,964,551
24-Feb-07	SAT	0	37	0
25-Feb-07	SUN	0	36	0
26-Feb-07	MON	52,883	35	1,850,910
27-Feb-07	TUE	81,980	34	2,787,327
28-Feb-07	WED	117,847	33	3,888,939
			32	
			31	
			30	
			29	
			28	
			27	
			26	
TOTAL		2,057,653	44.86	92,312,618

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
March 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Mar-07	THUR	110,974	60	6,658,461
2-Mar-07	FRI	57,051	59	3,365,985
3-Mar-07	SAT	0	58	0
4-Mar-07	SUN	0	57	0
5-Mar-07	MON	77,981	56	4,366,935
6-Mar-07	TUE	108,281	55	5,955,447
7-Mar-07	WED	112,192	54	6,058,383
8-Mar-07	THUR	38,808	53	2,056,848
9-Mar-07	FRI	67,793	52	3,525,248
10-Mar-07	SAT	0	51	0
11-Mar-07	SUN	0	50	0
12-Mar-07	MON	101,469	49	4,971,963
13-Mar-07	TUE	70,567	48	3,387,204
14-Mar-07	WED	103,760	47	4,876,719
15-Mar-07	THUR	113,825	46	5,235,952
16-Mar-07	FRI	78,735	45	3,543,075
17-Mar-07	SAT	0	44	0
18-Mar-07	SUN	0	43	0
19-Mar-07	MON	144,328	42	6,061,756
20-Mar-07	TUE	100,612	41	4,125,112
21-Mar-07	WED	103,642	40	4,145,674
22-Mar-07	THUR	313,237	39	12,216,249
23-Mar-07	FRI	141,731	38	5,385,788
24-Mar-07	SAT	0	37	0
25-Mar-07	SUN	0	36	0
26-Mar-07	MON	80,247	35	2,808,656
27-Mar-07	TUE	84,221	34	2,863,501
28-Mar-07	WED	81,201	33	2,679,631
29-Mar-07	THUR	58,686	32	1,877,940
30-Mar-07	FRI	175,822	31	5,450,478
31-Mar-07	SAT	0	30	0
TOTAL		2,325,163	43.70	101,617,005

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
April 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Apr-07	SUN	0	60	0
2-Apr-07	MON	64,884	59	3,828,155
3-Apr-07	TUE	72,623	58	4,212,117
4-Apr-07	WED	109,162	57	6,222,253
5-Apr-07	THUR	113,647	56	6,364,225
6-Apr-07	FRI	37,626	55	2,069,434
7-Apr-07	SAT	0	54	0
8-Apr-07	SUN	0	53	0
9-Apr-07	MON	69,278	52	3,602,450
10-Apr-07	TUE	91,812	51	4,682,398
11-Apr-07	WED	13,430	50	671,502
12-Apr-07	THUR	82,031	49	4,019,535
13-Apr-07	FRI	92,695	48	4,449,350
14-Apr-07	SAT	0	47	0
15-Apr-07	SUN	0	46	0
16-Apr-07	MON	110,678	45	4,980,500
17-Apr-07	TUE	(19)	44	-832
18-Apr-07	WED	233,183	43	10,026,868
19-Apr-07	THUR	115,455	42	4,849,092
20-Apr-07	FRI	134,188	41	5,501,722
21-Apr-07	SAT	0	40	0
22-Apr-07	SUN	0	39	0
23-Apr-07	MON	1,815	38	68,973
24-Apr-07	TUE	514,058	37	19,020,137
25-Apr-07	WED	91,094	36	3,279,368
26-Apr-07	THUR	65,236	35	2,283,269
27-Apr-07	FRI	97,464	34	3,313,768
28-Apr-07	SAT	0	33	0
29-Apr-07	SUN	0	32	0
30-Apr-07	MON	131,906	31	4,089,084
TOTAL	**********	2,242,245	43.50	97,533,368

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
May 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-May-07	TUE	115,800	60	6,947,992
2-May-07	WED	67,840	59	4,002,583
3-May-07	THUR	89,032	58	5,163,829
4-May-07	FRI	129,785	57	7,397,747
5-May-07	SAT		56	0
6-May-07	SUN		55	0
7-May-07	MON	119,408	54	6,448,009
8-May-07	TUE	38,716	53	2,051,972
9-May-07	WED	73,197	52	3,806,251
10-May-07	THUR	111,537	51	5,688,373
11-May-07	FRI	78,485	50	3,924,263
12-May-07	SAT		49	0
13-May-07	SUN		48	0
14-May-07	MON	91,004	47	0
15-May-07	TUE	113,212	46	4,186,162
16-May-07	WED	82,594	45	5,094,522
17-May-07	THUR	160,627	44	3,634,132
18-May-07	FRI	120,514	43	6,906,945
19-May-07	SAT		42	5,061,572
20-May-07	SUN		41	0
21-May-07	MON	127,558	40	0
22-May-07	TUE	193,090	39	4,974,761
23-May-07	WED	306,608	38	11,651,113
24-May-07	THUR	108,335	37	4,008,381
25-May-07	FRI	64,436	36	2,319,713
26-May-07	SAT		35	0
27-May-07	SUN		34	0
28-May-07	MON		33	0
29-May-07	TUE	84,694	32	2,710,196
30-May-07	WED	135,052	31	4,186,617
31-May-07	THUR	134,676	30	4,040,272
TOTAL		2,546,198	40.93	104,205,405

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TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
June 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Jun-07	FRI	74,866	60	4,491,973
2-Jun-07	SAT		59	0
3-Jun-07	SUN		58	0
4-Jun-07	MON	85,431	57	4,869,542
5-Jun-07	TUE	126,364	56	7,076,396
6-Jun-07	WED	122,506	55	6,737,815
7-Jun-07	THUR	58,623	54	3,165,629
8-Jun-07	FRI	86,077	53	4,562,084
9-Jun-07	SAT		52	0
10-Jun-07	SUN		51	0
11-Jun-07	MON	116,016	50	5,800,807
12-Jun-07	TUE	89,723	49	4,396,408
13-Jun-07	MON	98,669	48	4,736,097
14-Jun-07	TUE	130,312	47	6,124,681
15-Jun-07	FRI	105,189	46	4,838,675
16-Jun-07	SAT		45	0
17-Jun-07	SUN		44	0
18-Jun-07	MON	165,705	43	7,125,312
19-Jun-07	TUE	148,180	42	6,223,558
20-Jun-07	WED	156,903	41	6,433,021
21-Jun-07	THUR	413,173	40	16,526,900
22-Jun-07	FRI	176,640	39	6,888,960
23-Jun-07	SAT		38	0
24-Jun-07	SUN		37	0
25-Jun-07	MON	119,581	36	4,304,904
26-Jun-07	TUES	71,421	35	2,499,740
27-Jun-07	WED	110,185	34	3,746,299
28-Jun-07	THUR	152,017	33	5,016,566
29-Jun-07	FRI	135,663	32	4,341,207
30-Jun-07	SAT	0	0	0
TOTAL		2,743,242	43.71	119,906,574

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
July 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Jul-07	SUN		60	0
2-Jul-07	MON	73,044	59	4,309,579
3-Jul-07	TUE	88,578	58	5,137,539
4-Jul-07	WED		57	0
5-Jul-07	THUR	149,223	56	8,356,465
6-Jul-07	FRI	127,204	55	6,996,200
7-Jul-07	SAT		54	0
8-Jul-07	SUN		53	0
9-Jul-07	MON	49,125	52	2,554,490
10-Jul-07	TUE	83,248	51	4,245,672
11-Jul-07	MON	114,655	50	5,732,734
12-Jul-07	TUE	93,903	49	4,601,257
13-Jul-07	FRI	99,703	48	4,785,722
14-Jul-07	SAT		47	0
15-Jul-07	SUN		46	0
16-Jul-07	MON	104,745	45	4,713,546
17-Jul-07	TUE	111,796	44	4,919,029
18-Jul-07	WED	163,087	43	7,012,751
19-Jul-07	THUR	140,206	42	5,888,648
20-Jul-07	FRI	153,320	41	6,286,109
21-Jul-07	SAT		40	0
22-Jul-07	SUN		39	0
23-Jul-07	MON	403,810	38	15,344,797
24-Jul-07	TUE	170,247	37	6,299,130
25-Jul-07	WED	114,749	36	4,130,978
26-Jul-07	THUR	73,188	35	2,561,590
27-Jul-07	FRI	111,692	34	3,797,523
28-Jul-07	SAT		33	0
29-Jul-07	SUN		32	0
30-Jul-07	MON	135,097	31	4,188,007
31-Jul-07	TUE	115,789	30	3,473,664
TOTAL		2,676,409	43.09	115,335,430

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
August 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Aug-07	WED	70,802	60	4,248,114
2-Aug-07	THUR	90,414	59	5,334,441
3-Aug-07	FRI	133,233	58	7,727,540
4-Aug-07	SAT		57	0
5-Aug-07	SUN		56	0
6-Aug-07	MON	131,449	55	7,229,689
7-Aug-07	TUE	43,880	54	2,369,535
8-Aug-07	WED	72,606	53	3,848,119
9-Aug-07	THUR	115,957	52	6,029,749
10-Aug-07	FRI	79,945	51	4,077,212
11-Aug-07	SAT		50	0
12-Aug-07	SUN		49	0
13-Aug-07	MON	91,777	48	4,405,309
14-Aug-07	TUE	115,684	47	5,437,127
15-Aug-07	WED	89,824	46	4,131,894
16-Aug-07	THUR	159,058	45	7,157,592
17-Aug-07	FRI	130,359	44	5,735,786
18-Aug-07	SAT		43	0
19-Aug-07	SUN		42	0
20-Aug-07	MON	139,475	41	5,718,457
21-Aug-07	TUE	367,892	40	14,715,694
22-Aug-07	WED	195,388	39	7,620,150
23-Aug-07	THUR	124,754	38	4,740,655
24-Aug-07	FRI	80,602	37	2,982,275
25-Aug-07	SAT		36	0
26-Aug-07	SUN		35	0
27-Aug-07	MON	102,321	34	3,478,918
28-Aug-07	TUE	136,724	33	4,511,877
29-Aug-07	WED	128,177	32	4,101,669
30-Aug-07	THUR	71,114	31	2,204,543
31-Aug-07	FRI	89,515	30	2,685,443
TOTAL		2,760,950	43.64	120,491,788

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
September 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Sep-07	SAT	0	60	0
2-Sep-07	SUN	0	59	0
3-Sep-07	MON	0	58	0
4-Sep-07	TUE	135,764	57	7,738,567
5-Sep-07	WED	129,940	56	7,276,637
6-Sep-07	THUR	50,560	55	2,780,824
7-Sep-07	FRI	82,951	54	4,479,352
8-Sep-07	SAT	0	53	0
9-Sep-07	SUN	0	52	0
10-Sep-07	MON	113,940	51	5,810,957
11-Sep-07	TUE	100,417	50	5,020,855
12-Sep-07	WED	100,175	49	4,908,574
13-Sep-07	THUR	126,893	48	6,090,867
14-Sep-07	FRI	98,150	47	4,613,057
15-Sep-07	SAT	0	46	0
16-Sep-07	SUN	0	45	0
17-Sep-07	MON	179,732	44	7,908,213
18-Sep-07	TUE	151,712	43	6,523,626
19-Sep-07	WED	149,844	42	6,293,451
20-Sep-07	THUR	439,748	41	18,029,662
21-Sep-07	FRI	182,598	40	7,303,904
22-Sep-07	SAT	0	39	0
23-Sep-07	SUN	0	38	0
24-Sep-07	MON	122,047	37	4,515,750
25-Sep-07	TUE	68,018	36	2,448,657
26-Sep-07	WED	112,540	35	3,938,894
27-Sep-07	THUR	151,944	34	5,166,107
28-Sep-07	FRI	135,546	33	4,473,004
29-Sep-07	SAT	0	32	0
30-Sep-07	SUN	0	31	0
			30	0
TOTAL		2,632,520	43.81	115,320,958

TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
October 2007

DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Oct-07	MON	68,280	60	4,096,771
2-Oct-07	TUE	89,696	59	5,292,084
3-Oct-07	WED	135,093	58	7,835,392
4-Oct-07	THUR	136,989	57	7,808,358
5-Oct-07	FRI	47,793	56	2,676,381
6-Oct-07	SAT		55	0
7-Oct-07	SUN		54	0
8-Oct-07	MON	72,223	53	3,827,822
9-Oct-07	TUE	108,184	52	5,625,591
10-Oct-07	WED	86,515	51	4,412,242
11-Oct-07	THUR	102,517	50	5,125,826
12-Oct-07	FRI	112,250	49	5,500,230
13-Oct-07	SAT		48	0
14-Oct-07	SUN		47	0
15-Oct-07	MON	89,105	46	4,098,811
16-Oct-07	TUE	155,369	45	6,991,596
17-Oct-07	WED	129,241	44	5,686,611
18-Oct-07	THUR	140,282	43	6,032,105
19-Oct-07	FRI	400,432	42	16,818,153
20-Oct-07	SAT		41	0
21-Oct-07	SUN		40	0
22-Oct-07	MON	153,991	39	6,005,634
23-Oct-07	TUE	115,017	38	4,370,636
24-Oct-07	WED	69,313	37	2,564,576
25-Oct-07	THUR	103,393	36	3,722,139
26-Oct-07	FRI	136,461	35	4,776,126
27-Oct-07	SAT		34	0
28-Oct-07	SUN		33	0
29-Oct-07	MON	121,952	32	3,902,458
30-Oct-07	TUE	46,290	31	1,434,984
31-Oct-07	WED	102,528	30	3,075,843
TOTAL		2,722,910	44.69	121,680,369

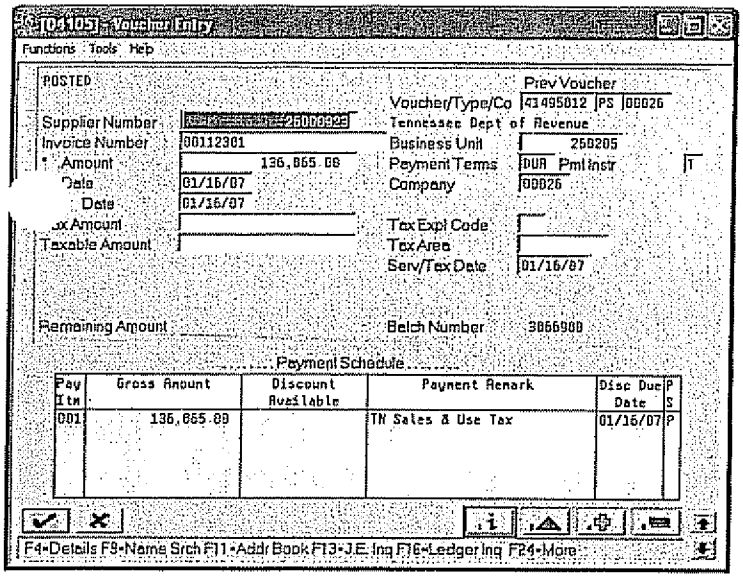
TENNESSEE-AMERICAN WATER COMPANY
ANALYSIS OF SEWER BILLINGS
November 2007

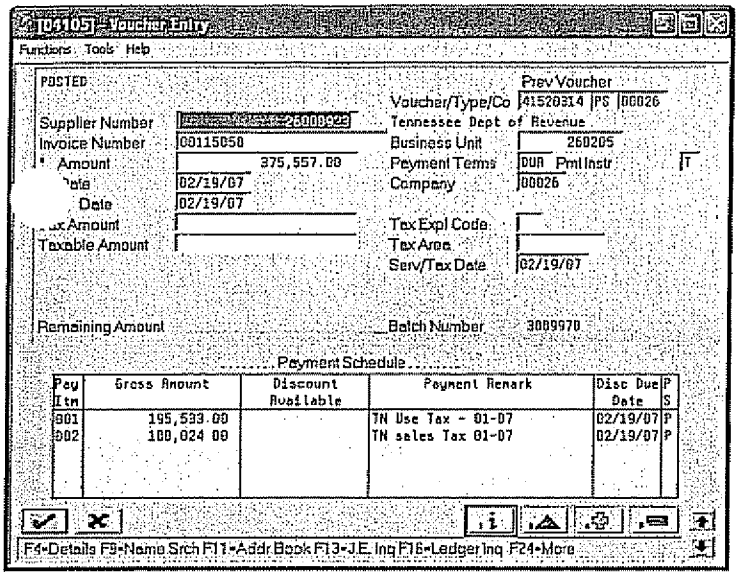
DATE	DAY	TOTAL BILLINGS	#DAYS TO PAYMENT	DOLLAR DAYS
1-Nov-07	THUR	128394	60	7,703,645
2-Nov-07	FRI	128525	59	7,583,003
3-Nov-07	SAT		58	0
4-Nov-07	SUN		57	0
5-Nov-07	MON	38440	56	2,152,659
6-Nov-07	TUE	72126	55	3,966,953
7-Nov-07	WED	105549	54	5,699,661
8-Nov-07	THUR	62726	53	3,324,455
9-Nov-07	FRI	90313	52	4,696,301
10-Nov-07	SAT		51	0
11-Nov-07	SUN		50	0
12-Nov-07	MON	136100	49	6,668,914
13-Nov-07	TUE	89620	48	4,301,767
14-Nov-07	WED	151855	47	7,137,201
15-Nov-07	THUR	128427	46	5,907,662
16-Nov-07	FRI	135273	45	6,087,268
17-Nov-07	SAT		44	0
18-Nov-07	SUN		43	0
19-Nov-07	MON	297891	42	12,511,430
20-Nov-07	TUE	274710	41	11,263,126
21-Nov-07	WED	97064	40	3,882,578
22-Nov-07	THUR		39	0
23-Nov-07	FRI	65106	38	2,474,025
24-Nov-07	SAT		37	0
25-Nov-07	SUN		36	0
26-Nov-07	MON	-77	35	-2,708
27-Nov-07	TUE	90355	34	3,072,079
28-Nov-07	WED	123934	33	4,089,816
29-Nov-07	THUR	87748	32	2,807,947
30-Nov-07	FRI	110794	31	3,434,617
TOTAL		2,414,877	45.04	108,762,399

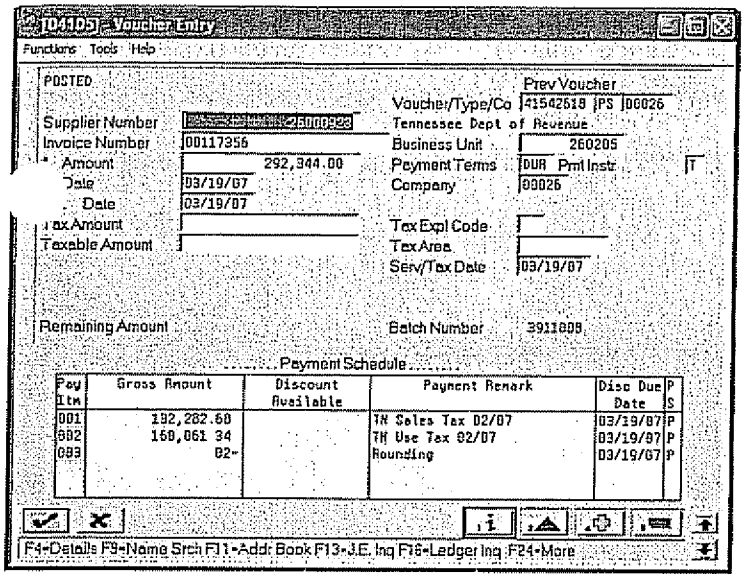
Tennessee American Water Company
Sales & Use Tax
December 2006 - November 2007

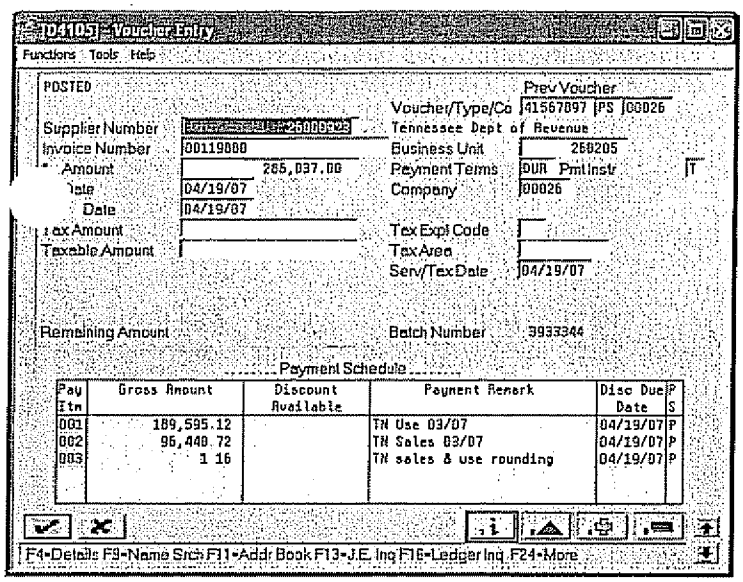
Month	Sales & Use Tax			Lag Until Remitted	Dollar Days
6-Dec	136,865	1/16		16	2,189,840
7-Jan	375,557		2/19	19	7,135,583
7-Feb	292,344	3/19		19	5,554,536
7-Mar	286,037	4/19		19	5,434,703
7-Apr	165,499	5/17		17	2,813,483
7-May	no pmt				
7-Jun	204,129	7/19		19	3,878,451
7-Jul	236,428	8/16		16	3,782,848
7-Aug	206,941	9/18		18	3,724,938
7-Sep	207,407	10/18		18	3,733,326
7-Oct	261,368	11/30		30	7,841,040
7-Nov	193,081	12/17		17	3,282,377
7-Dec	230,229	1/16		16	3,683,664
	2,795,885			18.98	53,054,789

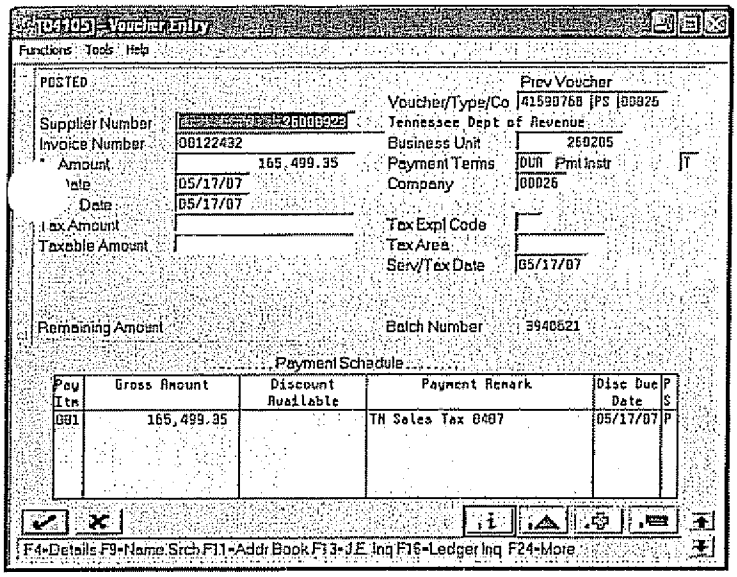
Total Sales Tax	2,795,885
Total Days	365
Average Daily Amount	7,660
Average days taxes held before being remitted	18.98
Average Daily Funds	7,660
Working Capital Requirement	145,386

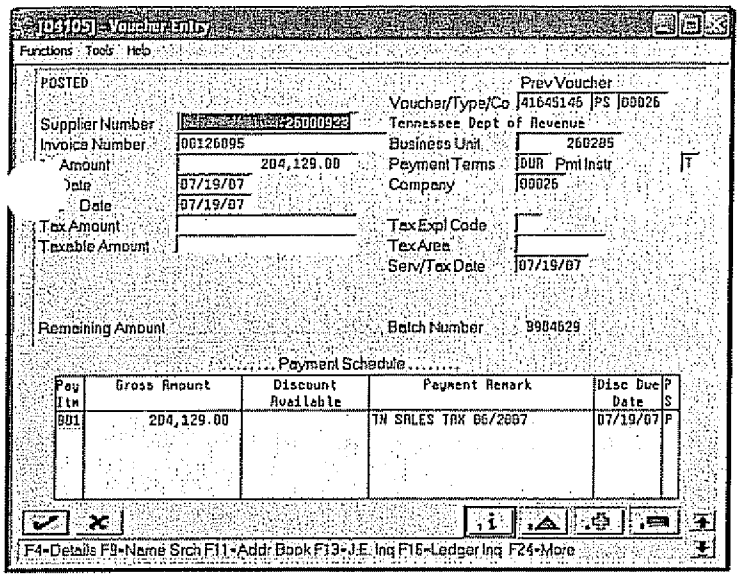

[04105] Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 43495012 PS 00026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 00112301
Business Unit 250205
Amount 136,865.08
Payment Terms DUR PmtInstr
Date 01/16/07
Company 00026
Date 01/16/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 01/16/07
Remaining Amount
Batch Number 3866900
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 136,865.08 TN Sales & Use Tax 01/16/07 P
F4-Details F9-Name Srch F11-Addr Book F13-J.E. Inq F16-Ledger Inq F24-More

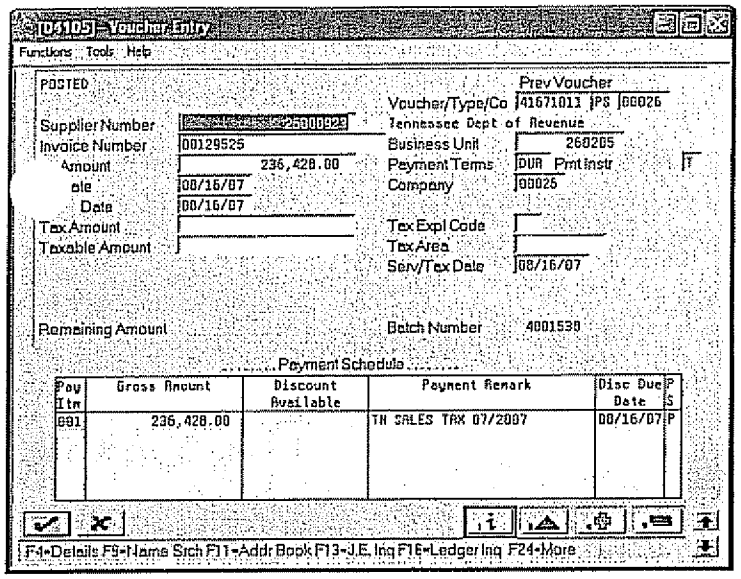

P04105 - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41520314 PS 00026
Supplier Number 26000922
Tennessee Dept of Revenue
Invoice Number 00115050
Business Unit 260205
Amount 375,557.00
Payment Terms DUR Pmt Instr
Date 02/19/07
Company 00026
Date 02/19/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 02/19/07
Remaining Amount
Batch Number 3009970
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 195,533.00 TN Use Tax - 01-07 02/19/07 P
002 180,024 00 TN sales Tax 01-07 02/19/07 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More

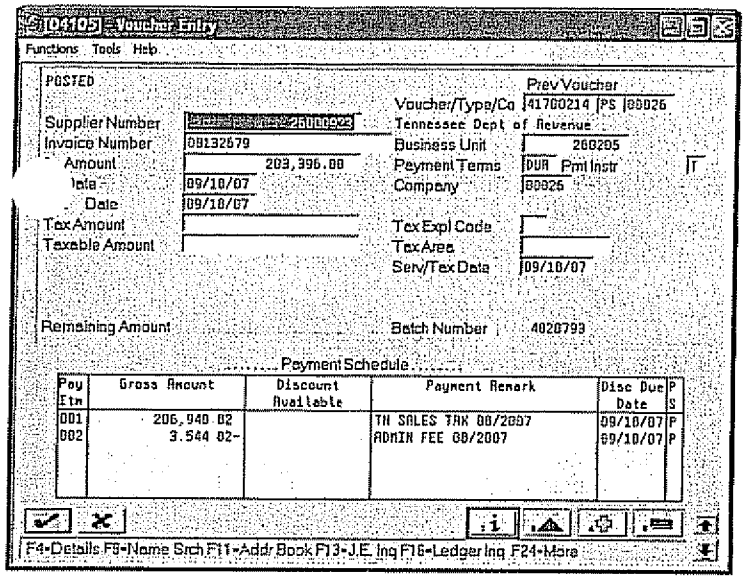

Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41542518 PS 00026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 00117356
Business Unit 260205
Amount 292,344.00
Payment Terms DUR Pmt Instr
Date 03/19/07
Company 00026
Date 03/19/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 03/19/07
Remaining Amount
Batch Number 3911809
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 192,282.60 TN Sales Tax 02/07 03/19/07 P
002 160,061 34 TN Use Tax 02/07 03/19/07 P
003 02- Rounding 03/19/07 P
F4-Details F9-Name Srch F11-Addr Book F13-J.E. Inq F16-Ledger Inq F24-More

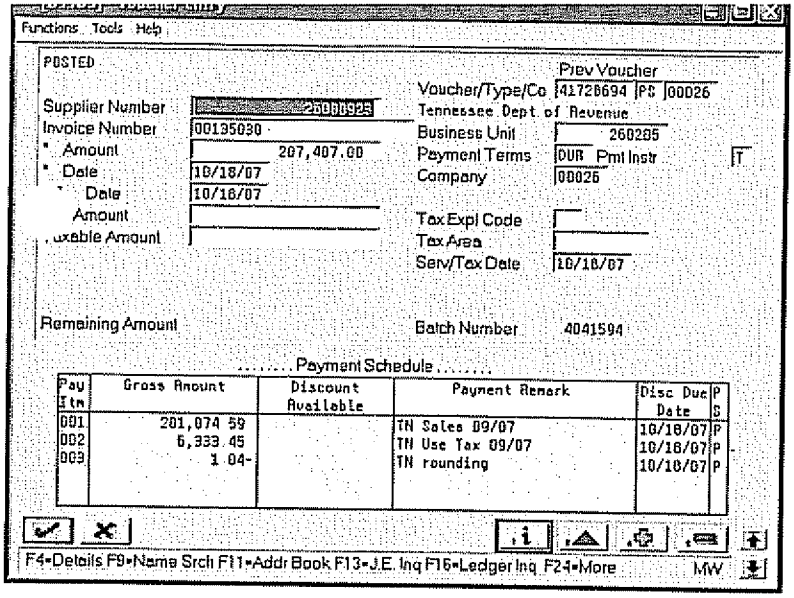

P04105 - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Supplier Number
Invoice Number 00119000
Amount 285,037.00
Date 04/19/07
Date 04/19/07
Tax Amount
Taxable Amount
Voucher/Type/Co 41567097 PS 00026
Tennessee Dept of Revenue
Business Unit 26B205
Payment Terms DUR PmtInstr T
Company 00026
Tax Expl Code
Tax Area
Serv/Tax Date 04/19/07
Remaining Amount
Batch Number 3933344
Payment Schedule
Pay Itm | Gross Amount | Discount Available | Payment Remark | Disc Due Date | P S
001 | 189,595.12 | | TN Use 03/07 | 04/19/07 | P
002 | 95,440.72 | | TN Sales 03/07 | 04/19/07 | P
003 | 1.16 | | TN sales & use rounding | 04/19/07 | P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More

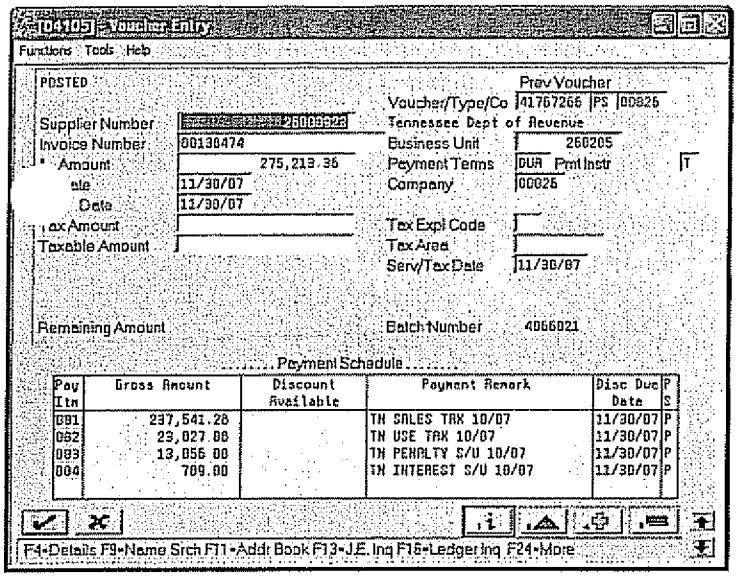

P04105 Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41590768 PS 00025
Supplier Number 2600925
Tennessee Dept of Revenue
Invoice Number 00122432
Business Unit 25020S
Amount 165,499.35
Payment Terms DUN Pmt Instr
Company 00026
Date 05/17/07
Date 05/17/07
Tax Amount
Taxable Amount
Tax Expl Code
Tax Area
Serv/Tax Date 05/17/07
Remaining Amount
Batch Number 3940621
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 165,499.35 TN Sales Tax 0407 05/17/07 P
F4-Details F9-Name Srch F11-Addr Book F13-J.E. Inq F15-Ledger Inq F24-More

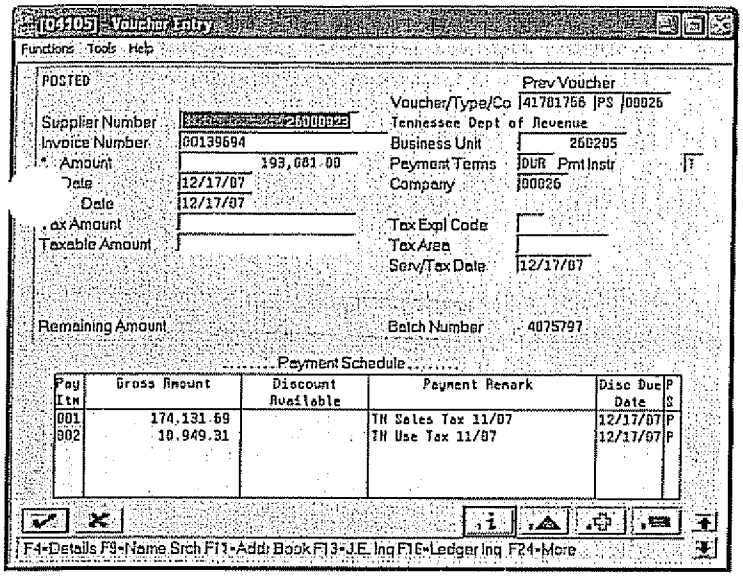

Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41645145 PS 00026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 00126095
Business Unit 260285
Amount 204,129.00
Payment Terms DUR Pmt Instr
Company 00026
Date 07/19/07
Date 07/19/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 07/19/07
Remaining Amount
Batch Number 3984629
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 204,129.00 TN SALES TAX 06/2007 07/19/07 P
F4-Details F9-Name Srch F11-Addr Book F13-J.E. Inq F15-Ledger Inq F24-More

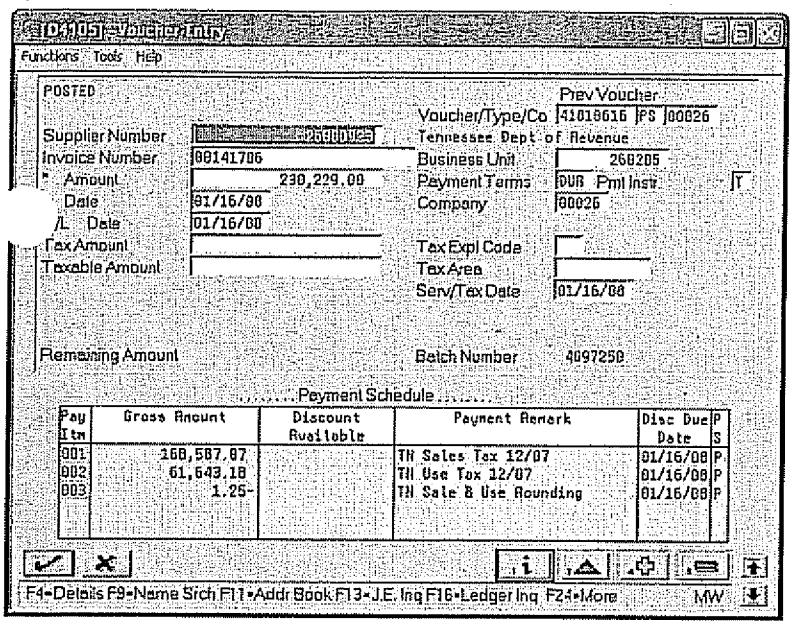

P04105 - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41671011 PS 00026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 00129525
Business Unit 260205
Amount 236,428.00
Payment Terms DUR Pmt Instr
Company 00026
ate 00/16/07
Date 00/16/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 00/16/07
Remaining Amount
Batch Number 4001530
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001
236,428.00
TN SALES TAX 07/2007
00/16/07 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F15=Ledger Inq F24=More


[Q4105] - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41700214 PS 80026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 08132679
Business Unit 260205
Amount 203,396.00
Payment Terms DUR Pmt Instr
Date 09/10/07
Company 80026
Date 09/10/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 09/10/07
Remaining Amount
Batch Number 4020793
Payment Schedule
Pay Itm | Gross Amount | Discount Available | Payment Remark | Disc Due Date | P S
001 206,940.02 TN SALES TAX 08/2007 09/10/07 P
002 3.544.02- ADMIN FEE 08/2007 09/10/07 P
F4-Details F8-Name Srch F11-Addr Book F13-J.E. Inq F16-Ledger Inq F24-More


Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41726694 PS 00026
Supplier Number 2508925
Tennessee Dept of Revenue
Invoice Number 00135030
Business Unit 26028S
Amount 207,407.00
Payment Terms DUR Pmt Instr
Date 10/18/07
Company 00026
Date 10/18/07
Amount
Tax Expl Code
Tax Area
Serv/Tax Date 10/18/07
Remaining Amount
Batch Number 4041594
Payment Schedule
Pay Itm | Gross Amount | Discount Available | Payment Remark | Disc Due Date | P S
001 | 201,074.59 | | TN Sales 09/07 | 10/18/07 | P
002 | 6,333.45 | | TN Use Tax 09/07 | 10/18/07 | P
003 | 1.04- | | TN rounding | 10/18/07 | P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW


P04105 - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41767266 PS 00026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 00130474
Business Unit 260205
Amount 275,213.35
Payment Terms DUR Pmt Instr
Company 00026
Date 11/30/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 11/30/07
Remaining Amount
Batch Number 4066021
Payment Schedule
Pay Itn
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 237,541.28 TN SALES TAX 10/07 11/30/07 P
002 23,027.08 TN USE TAX 10/07 11/30/07 P
003 13,056.00 TN PENALTY S/U 10/07 11/30/07 P
004 709.00 TN INTEREST S/U 10/07 11/30/07 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F15=Ledger Inq F24=More


Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41701756 PS 00026
Supplier Number 2600026
Tennessee Dept of Revenue
Invoice Number 00139694
Business Unit 26020S
Amount 193,081.00
Payment Terms DUR Pmt Instr
Date 12/17/07
Company 00026
Date 12/17/07
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 12/17/07
Remaining Amount
Batch Number 4075797
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 174,131.69 TN Sales Tax 11/07 12/17/07 P
002 18,949.31 TN Use Tax 11/07 12/17/07 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F15=Ledger Inq F24=More


P0005 - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41018616 PS 00026
Supplier Number
Tennessee Dept of Revenue
Invoice Number 00141706
Business Unit 26020S
Amount 230,229.00
Payment Terms DUR Pmt Inst
Date 01/16/08
Company 00026
/L Date 01/16/08
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 01/16/08
Remaining Amount
Batch Number 4097250
Peyment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 168,587.07 TN Sales Tax 12/07 01/16/08 P
002 61,643.18 TN Use Tax 12/07 01/16/08 P
003 1.25- TN Sale & Use Rounding 01/16/08 P
F4-Details F9-Name Srch F11-Addr Book F13-J.E. Inq F16-Ledger Inq F24-More
MW

Tennessee Regulatory Authority
Summary
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 1
Page No. 1 of 1

Line No.	Class/Description	Per Book Sales (CCF)	Per Book Total Revenues	Normalized Sales (CCF)	Normalized Total Revenues	Current Rates Sales (CCF)	Attrition Total Revenues	Proposed Rates Sales (CCF)	Total Revenues	Total Revenue Difference	Total Revenue Percent Change
5	Residential	4,772,347	15,193,550	4,422,165	14,996,640	4,455,330	14,994,956	4,455,330	18,185,522	3,190,566	21.278%
6	Commercial	4,277,069	11,084,750	4,108,791	11,331,604	4,145,286	11,460,286	4,145,286	13,925,196	2,464,930	21.508%
7	Industrial	3,222,174	3,834,564	3,144,865	3,914,733	3,144,865	3,914,733	3,144,865	4,762,993	848,260	21.668%
8	Other Public Authority	1,108,718	2,482,612	1,115,708	2,603,078	1,115,708	2,603,078	1,115,708	3,164,294	561,216	21.560%
9	Other Water Utility	1,966,122	1,717,504	1,503,523	1,310,627	1,503,523	1,310,628	1,503,523	1,505,479	194,851	14.867%
10	Private Fire Service	0	1,438,263	0	1,489,608	0	1,489,608	0	1,810,465	320,857	21.540%
11	Public Fire Service	0	0	0	0	0	0	0	-	-	
12	Subtotal	15,346,430	35,741,144	14,295,052	35,646,290	14,364,712	35,773,269	14,364,712	43,353,949	7,580,680	21.191%
13											
14	Other Operating Revenues		1,367,954		1,364,552		1,369,193		1,433,404	64,211	4.690%
15											
16	Total		37,109,098		36,910,842		37,142,462		44,787,353	7,644,891	20.583%
17											

18
19
20 Per book revenues include unbilled revenues.
21
22
23
24
25
26
27
28
29
30
31

TN-TRA-01-Q013-REVENUES
Page 1 of 99

Tennessee Regulatory Authority
Residential Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2

Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Chattanooga												
6	5/8 - Inch meter	724,348	10.42	$7,547,711	720,352	10.42	$7,506,073	726,327	10.42	$7,567,912	725,327	12.80	$9,284,192
7	3/4 - Inch meter	1,124	17.51	19,681	1,118	17.51	19,576	1,118	17.51	19,576	1,118	21.51	24,048
8	1 - Inch meter	2,115	29.14	61,637	2,103	29.14	61,287	2,103	29.14	61,287	2,103	35.89	75,295
9	1 1/2 - Inch meter	223	58.30	12,996	222	58.30	12,937	222	58.30	12,937	222	71.62	15,893
10	2 - Inch meter	123	93.27	11,478	123	93.27	11,478	123	93.27	11,478	123	114.68	14,101
11	3 - Inch meter	3	174.89	497	3	174.89	497	3	174.89	497	3	214.84	611
12	4 - Inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
13	6 - Inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
14	8 - Inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
15	Total Meters	727,936		7,654,000	723,921		7,611,848	728,896		7,663,687	728,896		9,414,140
16													
17	Volumetric												
18	First 400 Cubic Feet	2,333,166	0.194	452,632	2,321,755	0.194	450,420	2,341,655	0.194	454,281	2,341,655	0.236	552,631
19	Next 6,100 Cubic Feet	1,619,894	3.073	5,899,636	1,608,176	3.073	4,941,928	1,618,126	3.073	4,972,502	1,618,126	3.705	5,995,168
20	Next 43,500 Cubic Feet	73,753	1.931	142,417	73,495	1.931	141,919	73,495	1.931	141,919	73,495	2.349	172,640
21	Next 450,000 Cubic Feet	5,013	1.443	7,234	5,013	1.443	7,234	5,013	1.443	7,234	5,013	1.755	8,798
22	Next 1,000,000 Cubic Feet	0	1.103	0	0	1.103	-	-	1.103	-	-	1.342	0
23	All Over 1,500,000 Cubic Feet	0	0.655	0	0	0.655	-	-	0.655	-	-	0.797	0
24	Chattanooga Amount	4,331,816		14,166,119	4,008,440		13,163,347	4,039,290		13,239,623	4,039,290		16,143,397
25													
26	Lookout Mountain												
27	5/8 - Inch meter	20,293	11.70	236,371	20,431	11.70	239,039	20,585	11.70	240,841	20,585	12.80	263,484
28	3/4 - Inch meter	486	17.51	8,484	486	17.51	8,484	486	17.51	8,484	486	21.51	10,422
29	1 - Inch meter	1,329	29.14	38,726	1,329	29.14	38,726	1,329	29.14	38,726	1,329	35.89	47,678
30	1 1/2 - Inch meter	22	58.30	1,291	22	58.30	1,291	22	58.30	1,291	22	71.62	1,586
31	2 - Inch meter	34	93.27	3,172	34	93.27	3,172	34	93.27	3,172	34	114.68	3,897
32	3 - Inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
33	4 - Inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
34	6 - Inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
35	8 - Inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
36	Total Meters	22,072		288,044	22,300		290,712	22,454		292,514	22,454		326,967
37													
38	Volumetric												
39	First 400 Cubic Feet	75,282	0.721	54,278	76,194	0.721	54,936	76,810	0.721	55,380	76,810	0.970	74,505
40	Next 6,100 Cubic Feet	184,707	3.958	731,072	166,555	3.958	659,226	167,956	3.958	664,772	167,956	4.432	744,383
41	Next 43,500 Cubic Feet	28,606	2.816	80,555	28,606	2.816	80,555	28,606	2.816	80,555	28,606	3.076	87,992
42	Next 450,000 Cubic Feet	56	1.969	110	56	1.969	110	56	1.969	110	56	2.482	139
43	Next 1,000,000 Cubic Feet	0	1.630	0	0	1.630	-	-	1.630	-	-	2.070	0
44	All Over 1,500,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	-	-	1.624	0
45	Lookout Mountain Amount	289,651		1,154,059	271,411		1,085,838	273,428		1,093,331	273,428		1,233,986
46													

Tennessee Regulatory Authority
Residential Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 2
Page No. 2 of 13

Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Lakeview												
6	5/8 - inch meter	33,461	11.70	391,378	34,015	11.70	397,977	34,252	11.70	400,760	34,252	12.80	438,427
7	3/4 - inch meter	4	17.51	70	4	17.51	70	4	17.51	70	4	21.61	86
8	1 - inch meter	48	29.14	1,394	48	29.14	1,394	48	29.14	1,394	48	35.80	1,712
9	1 1/2 - inch meter	0	58.30	0	0	58.30	-	-	58.30	-	-	71.62	0
10	2 - inch meter	0	93.27	0	0	93.27	-	-	93.27	-	-	114.58	0
11	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
12	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
13	6 - inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
14	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,146.86	0
15	Total Meters	33,503		392,842	34,067		399,441	34,304		402,214	34,304		440,225
16													
17	Volumetric												
18	First 400 Cubic Feet	108,976	0.356	38,795	111,232	0.356	39,589	112,180	0.356	39,938	112,180	0.970	108,814
19	Next 6,100 Cubic Feet	84,893	3.386	287,447	72,264	3.386	244,685	72,691	3.386	246,131	72,691	4.432	322,166
20	Next 43,500 Cubic Feet	843	2.244	1,891	843	2.244	1,891	843	2.244	1,891	843	3.076	2,593
21	Next 450,000 Cubic Feet	0	1.604	0	0	1.604	-	-	1.604	-	-	2.482	0
22	Next 1,000,000 Cubic Feet	0	1.265	0	0	1.265	-	-	1.265	-	-	2.070	0
23	All Over 1,500,000 Cubic Feet	0	0.816	0	0	0.816	-	-	0.816	-	-	1.624	0
24	Lakeview Amount	194,711		720,975	184,338		686,616	185,713		690,172	185,713		873,798
25													
26	Lone Oak												
27	5/8 - inch meter	1,281	31.39	40,206	1,281	31.39	40,206	1,281	31.39	40,206	1,281	29.00	37,145
28	3/4 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	29.00	0
29	1 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	35.80	0
30	1 1/2 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	71.62	0
31	2 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	114.58	0
32	3 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	214.84	0
33	4 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	358.08	0
34	6 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	716.17	0
35	8 - inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	1,146.86	0
36	Total Meters	1,281		40,206	1,281		40,206	1,281		40,206	1,281		37,145
37													
38	Volumetric												
39	First 2.67 (100 CCF)	2,976	0.000	0	2,976	0.000	-	2,976	0.000	-			
40	In Excess 2.67 (100 CCF)	5,189	3.9473	20,483	5,189	3.9473	20,483	5,189	3.9473	20,483			0
41													0
42											4,146		
43	First 400 Cubic Feet										3,632	6.286	22,831
44	Next 6,100 Cubic Feet										397	4.930	1,908
45	Next 43,500 Cubic Feet												61,884
46	Lone Oak Amount	9,165		60,689	9,165		60,689	9,165		60,689	9,165		

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Tennessee Regulatory Authority
Residential Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Suck Creek												
6	5/8 - inch meter	2,504	22.85	57,224	2,504	22.85	57,224	2,504	22.85	57,224	2,504	18.50	46,330
7	3/4 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	21.51	0
8	1 - inch meter	12	22.85	274	12	22.85	274	12	22.85	274	12	35.80	430
9	1 1/2 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	71.62	0
10	2 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	114.58	0
11	3 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	214.84	0
12	4 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	358.08	0
13	6 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	716.17	0
14	8 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	1,146.85	0
15	Total Meters	2,516		57,498	2,516		57,498	2,516		57,498	2,516		46,760
16													
17	Volumetric												
18	First 2 (100 CCF)	4,617		0	4,617		-	4,617		-			
19	Next 10.67 (100 CCF)	8,898	3.300	29,364	8,898	3.300	29,364	8,898	3.300	29,364			
20	All Over 12.67 (100 CCF)	1,941	2.475	4,804	1,941	2.475	4,804	1,941	2.475	4,804			
21													0
22													0
23	First 400 Cubic Feet										8,345		
24	Next 6,100 Cubic Feet										7,083	6.288	44,524
25	Next 43,500 Cubic Feet										28	4.930	138
26	Suck Creek Amount	15,456		91,686	15,456		91,686	15,456		91,686	15,456		91,422
27													
28	Total Gross	4,939,799		16,183,508	4,497,910		16,076,857	4,521,052		16,175,481	4,521,052		16,404,457
29	Proration adjustment			(651,516)									
30	Less: Correction & Allowances	55,461		133,605	55,461		133,605	55,461		133,605	55,461		162,033
31	Net Amount	4,783,338		15,198,387	4,432,349		14,943,252	4,465,591		15,041,876	4,465,591		16,242,424
32	Net Amt. Per Revenue Summary	4,772,347		15,150,974	4,422,165		14,896,640	4,455,330		14,994,956	4,455,330		16,185,522
33	Difference	10,991		47,412	10,184		46,612	10,261		46,920	10,261		56,902
34	Percent Difference	0.2303%		0.3129%	0.2303%		0.3129%	0.2303%		0.3129%	0.2303%		0.3129%
35													
36													
37													
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45													
46													

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Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Chattanooga												
6	5/8 - inch meter	71,459	10.42	$744,570	70,780	10.42	$737,526	70,780	10.42	$737,526	70,780	12.80	$905,992
7	3/4 - inch meter	1,620	17.51	28,365	1,607	17.51	28,138	1,607	17.51	28,138	1,607	21.51	34,566
8	1 - inch meter	16,347	29.14	476,349	16,376	29.14	477,194	17,272	29.14	503,304	17,272	35.60	615,335
9	1 1/2 - inch meter	3,743	58.30	218,209	3,717	58.30	216,690	3,717	58.30	216,690	3,717	71.62	266,198
10	2 - inch meter	11,819	93.27	1,102,356	11,760	93.27	1,095,920	11,760	93.27	1,095,920	11,760	114.68	1,348,312
11	3 - inch meter	507	174.89	88,623	507	174.89	88,623	507	174.89	88,623	507	214.84	108,887
12	4 - inch meter	212	291.49	61,666	212	291.49	61,666	212	291.49	61,666	212	358.08	75,753
13	6 - inch meter	125	582.99	73,075	125	582.99	73,075	125	582.99	73,075	125	716.17	89,769
14	8 - inch meter	11	932.77	10,280	11	932.77	10,280	11	932.77	10,280	11	1,145.85	12,629
15	Total Meters	105,839		2,803,490	105,084		2,789,112	105,980		2,815,222	105,980		3,456,411
16													
17	Volumetric												
18	First 400 Cubic Feet	273,997	0.194	53,155	272,141	0.194	52,795	276,725	0.194	53,491	276,725	0.236	65,071
19	Next 6,100 Cubic Feet	1,273,674	3.073	3,913,999	1,270,126	3.073	3,903,098	1,302,292	3.073	4,001,944	1,302,292	3.705	4,824,992
20	Next 43,500 Cubic Feet	1,768,183	1.931	3,395,052	1,600,159	1.931	3,089,907	1,600,159	1.931	3,089,907	1,600,159	2.349	3,758,774
21	Next 450,000 Cubic Feet	865,003	1.443	1,248,200	863,885	1.443	1,246,586	863,885	1.443	1,246,586	863,885	1.755	1,516,118
22	Next 1,000,000 Cubic Feet	54,423	1.103	60,029	54,423	1.103	60,029	54,423	1.103	60,029	54,423	1.342	73,036
23	All Over 1,500,000 Cubic Feet	0	0.655	0	0	0.655	-	-	0.655	-	-	0.797	0
24	Chattanooga Amount	4,225,280		11,473,925	4,060,736		11,141,527	4,096,485		11,267,179	4,096,485		13,998,402
25													
26	Lookout Mountain												
27	5/8 - inch meter	757	11.70	8,856	757	11.70	8,856	757	11.70	8,856	757	12.80	9,688
28	3/4 - inch meter	24	17.51	420	24	17.51	420	24	17.51	420	24	21.51	516
29	1 - inch meter	233	29.14	6,795	233	29.14	6,795	243	29.14	7,087	243	35.80	8,707
30	1 1/2 - inch meter	33	58.30	1,932	33	58.30	1,932	33	58.30	1,932	33	71.62	2,373
31	2 - inch meter	88	93.27	8,195	88	93.27	8,195	88	93.27	8,195	88	114.68	10,068
32	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
33	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
34	6 - inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
35	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
36	Total Meters	1,135		26,198	1135.104605		26,198	1,145		26,490	1,145		31,352
37													
38	Volumetric												
39	First 400 Cubic Feet	3,165	0.721	2,282	3,165	0.721	2,282	3,205	0.721	2,311	3,205	0.970	3,109
40	Next 6,100 Cubic Feet	19,382	3.958	76,716	19,382	3.958	76,716	19,886	3.958	78,710	19,886	4.432	88,137
41	Next 43,500 Cubic Feet	20,862	2.816	58,720	18,672	2.816	52,581	18,672	2.816	52,581	18,672	3.076	57,436
42	Next 450,000 Cubic Feet	15,955	1.969	31,416	15,955	1.969	31,416	15,955	1.969	31,416	15,955	2.482	39,601
43	Next 1,000,000 Cubic Feet	2,351	1.630	3,832	2,351	1.630	3,832	2,351	1.630	3,832	2,351	2.070	4,867
44	All Over 1,500,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	-	-	1.524	0
45	Lookout Mountain Amount	61,706		199,164	59626		193,025	60,070		195,340	60,070		224,502
46													

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Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
1													
2		Billing			Billing			Billing			Billing		
3		Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues	Determinate	Rates	Revenues
4													
5	Lakeview												
6	5/8 - Inch meter	1,780	11.70	20,826	1,780	11.70	20,826	1,780	11.70	20,826	1,780	12.80	22,786
7	3/4 - Inch meter	0	17.51	0	0	17.51	-	-	17.51	-	-	21.51	0
8	1 - Inch meter	229	29.14	6,674	169	29.14	4,915	169	29.14	5,469	186	35.80	6,719
9	1 1/2 - Inch meter	0	58.30	0	0	58.30	-	-	58.30	-	-	71.62	0
10	2 - Inch meter	85	93.27	7,928	85	93.27	7,928	85	93.27	7,928	85	114.58	9,740
11	3 - Inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
12	4 - Inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
13	6 - Inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
14	8 - Inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,146.86	0
15	Total Meters	2,094		35,420	2,034		33,671	2,053		34,225	2,053		39,245
16													
17	Volumetric												
18	First 400 Cubic Feet	5,328	0.356	1,897	5,088	0.356	1,811	5,164	0.356	1,838	5,164	0.970	5,009
19	Next 6,100 Cubic Feet	14,019	3.386	47,469	13,449	3.386	45,539	13,630	3.386	46,152	13,630	4.432	60,409
20	Next 43,500 Cubic Feet	8,677	2.244	19,248	7,577	2.244	17,002	7,577	2.244	17,002	7,577	3.076	23,305
21	Next 450,000 Cubic Feet	387	1.604	620	387	1.604	620	387	1.604	620	387	2.482	960
22	Next 1,000,000 Cubic Feet	0	1.265	0	0	1.265	-	-	1.265	-	-	2.070	0
23	All Over 1,500,000 Cubic Feet	0	0.816	0	0	0.816	-	-	0.816	-	-	1.624	0
24	Lakeview Amount	28,310		104,852	26,500		98,643	26,757		99,837	26,757		128,928
25													
26	Lone Oak												
27	5/8 - Inch meter	23	31.39	731	23	31.39	731	23	31.39	731	23	29.00	676
28	3/4 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	29.00	0
29	1 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	35.80	0
30	1 1/2 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	71.62	0
31	2 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	114.59	0
32	3 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	214.84	0
33	4 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	358.08	0
34	6 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	716.17	0
35	8 - Inch meter	0	31.39	0	0	31.39	-	-	31.39	-	-	1,145.86	0
36	Total Meters	23		731	23		731	23		731	23		676
37													
38	Volumetric												
39	First 2.67 (100 CCF)	21	0.000	0	21	0.000	-	21	0.000	-			
40	In Excess 2.67 (100 CCF)	36	3.947	143	36	3.947	143	36	3.947	143			0
41													0
42											26		
43	First 400 Cubic Feet										31	6.286	195
44	Next 6,100 Cubic Feet											4.930	0
45	Next 43,500 Cubic Feet												871
46	Lone Oak Amount	57		874	57		874	57		874	57		

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Tennessee Regulatory Authority
Commercial Class
Company : Tennessee-American Water Company
Case No. :

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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Suck Creek												
6	5/8 - inch meter	43	22.85	983	43	22.85	983	43	22.85	983	43	18.50	796
7	3/4 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	21.61	0
8	1 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	35.80	0
9	1 1/2 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	71.62	0
10	2 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	114.58	0
11	3 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	214.84	0
12	4 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	358.08	0
13	6 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	716.17	0
14	8 - inch meter	0	22.85	0	0	22.85	-	-	22.85	-	-	1,146.86	0
15	Total Meters	43		983	43		983	43		983	43		796
16													
17	Volumetric												
18	First 2 (100 CCF)	37	0.000	0	37	0.000	-	37	0.000	-			
19	Next 10.67 (100 CCF)	45	3.300	149	45	3.300	149	45	3.300	149			
20	All Over 12.67 (100 CCF)	0	2.475	0	0	2.475	-	-	2.475	-	-		0
21													0
22											53		
23	First 400 Cubic Feet										29	6.286	182
24	Next 6,100 Cubic Feet											4.930	0
25	Next 43,500 Cubic Feet												978
26	Suck Creek Amount	82		1,132	82		1,132	82		1,132	82		
27													
28	Total Gross	4,315,436		11,779,747	4,146,900		11,435,201	4,183,451		11,564,362	4,183,451		14,051,681
29	Proration adjustment			(628,983)									
30	Less: Correction & Allowances	31,798		59,653	31,798		59,653	31,798		59,653	31,798		72,483
31	Net Amount	4,283,638		11,091,111	4,115,102		11,375,548	4,151,653		11,504,709	4,151,653		13,979,198
32	Net Amt. Per Revenue Summary	4,277,069		11,048,270	4,108,791		11,331,604	4,145,286		11,460,266	4,145,286		13,925,196
33	Difference	6,569		42,840	6,311		43,944	6,367		44,443	6,367		54,002
34	Percent Difference	0.1536%		0.3878%	0.1536%		0.3878%	0.1536%		0.3878%	0.1536%		0.3878%
35													
36													
37													
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46													

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Tennessee Regulatory Authority
Industrial Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Chattanooga												
6	5/8 - inch meter	279	10.42	$2,905	273	10.42	$2,843	273	10.42	$2,843	273	12.80	$3,492
7	3/4 - inch meter	24	17.51	420	23	17.51	402	23	17.51	402	23	21.51	494
8	1 - inch meter	297	29.14	8,648	293	29.14	8,532	293	29.14	8,532	293	35.80	10,482
9	1 1/2 - inch meter	82	58.30	4,778	81	58.30	4,720	81	58.30	4,720	81	71.62	5,799
10	2 - inch meter	984	93.27	91,753	953	93.27	88,877	953	93.27	88,877	953	114.68	109,184
11	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
12	4 - inch meter	261	291.49	76,108	248	291.49	72,164	248	291.49	72,164	248	358.08	88,649
13	6 - inch meter	69	582.99	40,162	69	582.99	40,162	69	582.99	40,162	69	716.17	49,337
14	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,146.85	0
15	Total Meters	1,996		224,774	1,939		217,700	1,939		217,700	1,939		267,437
16													
17	Volumetric												
18	First 400 Cubic Feet	5,451	0.194	1,058	5,371	0.194	1,042	5,371	0.194	1,042	5,371	0.236	1,269
19	Next 9,100 Cubic Feet	55,241	3.073	169,755	54,525	3.073	167,554	54,525	3.073	167,554	54,525	3.705	202,014
20	Next 43,500 Cubic Feet	250,313	1.931	483,355	247,002	1.931	476,981	247,002	1.931	476,981	247,002	2.349	580,209
21	Next 450,000 Cubic Feet	1,036,931	1.443	1,496,291	1,011,898	1.443	1,460,168	1,011,898	1.443	1,460,168	1,011,898	1.755	1,776,880
22	Next 1,000,000 Cubic Feet	903,338	1.103	996,382	862,403	1.103	951,231	862,403	1.103	951,231	862,403	1.342	1,157,345
23	All Over 1,500,000 Cubic Feet	976,319	0.655	639,488	968,846	0.655	634,594	968,846	0.655	634,594	968,846	0.797	772,170
24	Chattanooga Amount	3,227,592		4,011,103	3,150,045		3,809,250	3,150,045		3,809,250	3,150,045		4,756,322
25													
26	Lookout Mountain												0
27	5/8 - inch meter	0	11.70	0	0	11.70	0	-	11.70	-	-	12.80	0
28	3/4 - inch meter	0	17.51	0	0	17.51	0	-	17.51	-	-	21.51	0
29	1 - inch meter	0	29.14	0	0	29.14	0	-	29.14	-	-	35.80	0
30	1 1/2 - inch meter	0	58.30	0	0	58.30	0	-	58.30	-	-	71.62	0
31	2 - inch meter	0	93.27	0	0	93.27	0	-	93.27	-	-	114.68	0
32	3 - inch meter	0	174.89	0	0	174.89	0	-	174.89	-	-	214.84	0
33	4 - inch meter	0	291.49	0	0	291.49	0	-	291.49	-	-	358.08	0
34	6 - inch meter	0	582.99	0	0	582.99	0	-	582.99	-	-	716.17	0
35	8 - inch meter	0	932.77	0	0	932.77	0	-	932.77	-	-	1,146.85	0
36	Total Meters	0		0	0		0	-		-	-		0
37													
38	Volumetric												
39	First 400 Cubic Feet	0	0.721	0	0	0.721	0	-	0.721	-	-	0.970	0
40	Next 9,100 Cubic Feet	0	3.958	0	0	3.958	0	-	3.958	-	-	4.432	0
41	Next 43,500 Cubic Feet	0	2.816	0	0	2.816	0	-	2.816	-	-	3.076	0
42	Next 450,000 Cubic Feet	0	1.969	0	0	1.969	0	-	1.969	-	-	2.482	0
43	Next 1,000,000 Cubic Feet	0	1.630	0	0	1.630	0	-	1.630	-	-	2.070	0
44	All Over 1,500,000 Cubic Feet	0	1.181	0	0	1.181	0	-	1.181	-	-	1.524	0
45	Lookout Mountain Amount	0		0	0		0	-		-	-		0
46													

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Tennessee Regulatory Authority
Industrial Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Lakeview												
6	5/8 - inch meter	0	11.70	0	0	11.70	0	-	11.70	-	-	12.80	0
7	3/4 - inch meter	0	17.51	0	0	17.51	0	-	17.51	-	-	21.51	0
8	1 - inch meter	0	29.14	0	0	29.14	0	-	29.14	-	-	35.60	0
9	1 1/2 - inch meter	0	58.30	0	0	58.30	0	-	58.30	-	-	71.62	0
10	2 - inch meter	0	93.27	0	0	93.27	0	-	93.27	-	-	114.58	0
11	3 - inch meter	0	174.89	0	0	174.89	0	-	174.89	-	-	214.84	0
12	4 - inch meter	0	291.49	0	0	291.49	0	-	291.49	-	-	358.08	0
13	6 - inch meter	0	582.99	0	0	582.99	0	-	582.99	-	-	716.17	0
14	8 - inch meter	0	932.77	0	0	932.77	0	-	932.77	-	-	1,146.86	0
15	Total Meters	0		0	0		0	-		-	-		0
16													
17	Volumetric												
18	First 400 Cubic Feet	0	0.356	0	0	0.356	0	-	0.356	-	-	0.970	0
19	Next 6,100 Cubic Feet	0	3.386	0	0	3.386	0	-	3.386	-	-	4.432	0
20	Next 43,500 Cubic Feet	0	2.244	0	0	2.244	0	-	2.244	-	-	3.076	0
21	Next 450,000 Cubic Feet	0	1.604	0	0	1.604	0	-	1.604	-	-	2.462	0
22	Next 1,000,000 Cubic Feet	0	1.265	0	0	1.265	0	-	1.265	-	-	2.070	0
23	All Over 1,500,000 Cubic Feet	0	0.816	0	0	0.816	0	-	0.816	-	-	1.624	0
24	Lakeview Amount	0		0	0		0	-		-	-		0
25													
26	Total Gross	3,227,592		4,011,103	3,150,045		3,909,250	3,150,045		3,909,250	3,150,045		4,756,322
27	Proration adjustment			(218,498)									
28	Less: Correction & Allowances	(4,465)		(4,469)	(4,465)		(4,469)	(4,465)		(4,469)	(4,465)		(5,461)
29	Net Amount	3,232,057		3,797,094	3,154,510		3,913,739	3,154,510		3,913,739	3,154,510		4,761,783
30	Net Amt. Per Revenue Summary	3,222,174		3,798,058	3,144,865		3,914,733	3,144,865		3,914,733	3,144,865		4,762,993
31	Difference	9,883		(964)	9,645		(994)	9,645		(994)	9,645		(1,210)
32	Percent Difference	0.3067%		-0.0254%	0.3067%		-0.0254%	0.3067%		-0.0254%	0.3067%		-0.0254%
33													
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Tennessee Regulatory Authority
Other Public Authority Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Chattanooga												
6	5/8 - inch meter	1,990	10.42	$20,736	1,975	10.42	$20,579	1,975	10.42	$20,579	1,975	12.80	$25,280
7	3/4 - inch meter	136	17.51	2,383	135	17.51	2,365	135	17.51	2,365	135	21.51	2,905
8	1 - inch meter	1,662	29.14	46,106	1,646	29.14	47,970	1,646	29.14	47,970	1,646	35.80	58,934
9	1 1/2 - inch meter	770	58.30	44,901	766	58.30	44,668	766	58.30	44,668	766	71.62	54,874
10	2 - inch meter	3,494	93.27	325,897	3,478	93.27	324,395	3,478	93.27	324,395	3,478	114.59	398,511
11	3 - inch meter	49	174.89	8,564	48	174.89	8,389	48	174.89	8,389	48	214.84	10,305
12	4 - inch meter	251	291.49	73,123	251	291.49	73,123	251	291.49	73,123	251	358.08	89,828
13	6 - inch meter	21	582.99	12,149	21	582.99	12,149	21	582.99	12,149	21	716.17	14,925
14	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
15	Total Meters	8,293		533,948	8,320		533,638	8,320		533,638	8,320		656,562
16													
17	Volumetric												
18	First 400 Cubic Feet	22,317	0.194	4,329	22,604	0.194	4,386	22,604	0.194	4,386	22,604	0.236	5,311
19	Next 6,100 Cubic Feet	178,173	3.073	547,525	181,788	3.073	558,634	181,788	3.073	558,634	181,788	3.705	673,524
20	Next 43,500 Cubic Feet	347,355	1.931	670,743	350,875	1.931	677,539	350,875	1.931	677,539	350,875	2.349	824,205
21	Next 450,000 Cubic Feet	472,759	1.443	682,191	471,935	1.443	681,002	471,935	1.443	681,002	471,935	1.765	828,246
22	Next 1,000,000 Cubic Feet	77,413	1.103	85,386	77,413	1.103	85,386	77,413	1.103	85,386	77,413	1.342	103,888
23	All Over 1,500,000 Cubic Feet	0	0.655	0	0	0.655	-	-	0.655	-	-	0.797	0
24	Chattanooga Amount	1,098,017		2,624,022	1,104,514		2,640,565	1,104,514		2,640,565	1,104,514		3,090,736
25													
26	Lookout Mountain												
27	5/8 - inch meter	168	11.70	1,847	168	11.70	1,847	168	11.70	1,847	168	12.80	2,021
28	3/4 - inch meter	12	17.51	210	12	17.51	210	12	17.51	210	12	21.51	258
29	1 - inch meter	143	29.14	4,168	143	29.14	4,168	143	29.14	4,168	143	35.80	5,121
30	1 1/2 - inch meter	11	58.30	649	11	58.30	649	11	58.30	649	11	71.62	797
31	2 - inch meter	66	93.27	6,172	66	93.27	6,172	66	93.27	6,172	66	114.59	7,562
32	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
33	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
34	6 - inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
35	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
36	Total Meters	390		13,046	390		13,046	390		13,046	390		16,779
37													
38	Volumetric												
39	First 400 Cubic Feet	952	0.721	687	952	0.721	687	952	0.721	687	952	0.970	924
40	Next 6,100 Cubic Feet	6,654	3.958	26,338	6,654	3.958	26,338	6,654	3.958	26,338	6,654	4.432	29,492
41	Next 43,500 Cubic Feet	5,146	2.816	14,492	5,146	2.816	14,492	5,146	2.816	14,492	5,146	3.076	15,830
42	Next 450,000 Cubic Feet	0	1.969	0	0	1.969	-	-	1.969	-	-	2.462	0
43	Next 1,000,000 Cubic Feet	0	1.630	0	0	1.630	-	-	1.630	-	-	2.070	0
44	All Over 1,500,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	-	-	1.524	0
45	Lookout Mountain Amount	12,753		54,563	12,753		54,563	12,753		54,563	12,753		62,026
46													

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Tennessee Regulatory Authority
Other Public Authority Class
Company : Tennessee-American Water Company
Case No. :

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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Lakeview												
6	5/8 - Inch meter	54	11.70	631	54	11.70	631	54	11.70	631	54	12.80	691
7	3/4 - Inch meter	0	17.51	0	-	17.51	-	-	17.51	-	-	21.51	0
8	1 - Inch meter	20	29.14	594	32	29.14	943	32	29.14	943	32	35.80	1,169
9	1 1/2 - Inch meter	11	58.30	641	11	58.30	641	11	58.30	641	11	71.62	788
10	2 - Inch meter	22	93.27	2,052	22	93.27	2,052	22	93.27	2,052	22	114.58	2,533
11	3 - Inch meter	0	174.89	0	-	174.89	-	-	174.89	-	-	214.84	0
12	4 - Inch meter	0	291.49	0	-	291.49	-	-	291.49	-	-	358.08	0
13	6 - Inch meter	0	582.99	0	-	582.99	-	-	582.99	-	-	716.17	0
14	8 - Inch meter	0	932.77	0	-	932.77	-	-	932.77	-	-	1,145.85	0
15	Total Meters	107		3,928	119		4,277	119		4,277	119		5,171
16													
17	Volumetric												
18	First 400 Cubic Feet	158	0.356	56	206	0.356	73	206	0.356	73	206	0.970	200
19	Next 6,100 Cubic Feet	1,347	3.386	4,562	1,793	3.386	6,072	1,793	3.386	6,072	1,793	4.432	7,948
20	Next 43,500 Cubic Feet	1,831	2.244	4,108	1,831	2.244	4,108	1,831	2.244	4,108	1,831	3.076	5,631
21	Next 450,000 Cubic Feet	1,092	1.604	1,752	1,092	1.604	1,752	1,092	1.604	1,752	1,092	2.482	2,711
22	Next 1,000,000 Cubic Feet	0	1.265	0	0	1.265	-	-	1.265	-	-	2.070	0
23	All Over 1,500,000 Cubic Feet	0	0.816	0	0	0.816	-	-	0.816	-	-	1.524	0
24	Lakeview Amount	4,428		14,408	4922		16,282	4,922		16,282	4,922		21,661
25													
26	Total Gross	1,115,198		2,592,991	1,122,189		2,611,410	1,122,189		2,611,410	1,122,189		3,174,422
27	Promotion adjustment			(138,975)									
28	Less: Correction & Allowances	6,281		8,316	6,281		8,316	6,281		8,316	6,281		10,109
29	Net Amount	1,109,916		2,447,700	1,115,908		2,603,094	1,115,908		2,603,094	1,115,908		3,164,313
30	Net Amt. Per Revenue Summary	1,109,718		2,447,686	1,115,708		2,603,078	1,115,708		2,603,078	1,115,708		3,164,294
31	Difference	198		14	200		16	200		16	200		19
32	Percent Difference	0.0179%		0.0006%	0.0179%		0.0006%	0.0179%		0.0006%	0.0179%		0.0006%
33													
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Tennessee Regulatory Authority
Other Water Utility Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Chattanooga												
6	5/8 - inch meter	0	10.42	$0	-	10.42	$0	-	10.42	$0	0	12.80	$0
7	3/4 - inch meter	0	17.51	0	-	17.51	0	-	17.51	-	-	21.51	0
8	1 - inch meter	0	29.14	0	-	29.14	-	-	29.14	-	-	35.80	0
9	1 1/2 - inch meter	0	58.30	0	-	58.30	-	-	58.30	-	-	71.62	0
10	2 - inch meter	10	93.27	930	10	93.27	930	10	93.27	930	10	114.58	1,142
11	3 - inch meter	0	174.89	0	-	174.89	-	-	174.89	-	-	214.84	0
12	4 - inch meter	33	291.49	9,725	33	291.49	9,725	33	291.49	9,725	33	358.08	11,946
13	6 - inch meter	0	582.99	0	-	582.99	-	-	582.99	-	-	716.17	0
14	8 - inch meter	0	932.77	0	-	932.77	-	-	932.77	-	-	1,145.85	0
15	Total Meters	43		10,655	43		10,655	43		10,655	43		13,088
16													
17	Volumetric												
18	First 400 Cubic Feet	0	0.194	0	0	0.194	-	-	0.194	-	-	0.236	0
19	Next 6,100 Cubic Feet	0	3.073	0	0	3.073	-	-	3.073	-	-	3.705	0
20	Next 43,500 Cubic Feet	0	1.931	0	0	1.931	-	-	1.931	-	-	2.349	0
21	Next 450,000 Cubic Feet	0	1.443	0	0	1.443	-	-	1.443	-	-	1.755	0
22	Next 1,000,000 Cubic Feet	0	1.103	0	0	1.103	-	-	1.103	-	-	1.342	0
23	All Over 1,500,000 Cubic Feet	0	0.655	0	0	0.655	-	-	0.655	-	-	0.797	0
24	Ft. Oglethorpe	489,860	0.796	389,929	489,860	0.8961	438,864	489,860	0.8961	439,864	489,860	1.0900	533,960
25	Catoosa Co	501,752	0.8961	449,620	501,752	0.8961	449,620	501,752	0.8961	449,620	501,752	1.0900	546,922
26	Signal Mtn rate eff. til 7/09	515,804	0.796	410,580	515,804	0.796	410,580	515,804	0.796	410,580	515,804	0.7980	410,580
27	Walden's Ridge	463,797	0.9375	434,810	0	0.9375	-	-	0.9375	-	-	0.9375	0
28	Chattanooga Amount	1,971,213		1,695,594	1,507,416		1,309,818	1,507,416		1,309,819	1,507,416		1,504,550
29													
30	Lookout Mountain												
31	5/8 - inch meter	0	11.70	0	0	11.70	-	-	11.70	-	-	12.80	0
32	3/4 - inch meter	0	17.51	0	0	17.51	-	-	17.51	-	-	21.51	0
33	1 - inch meter	0	29.14	0	0	29.14	-	-	29.14	-	-	35.80	0
34	1 1/2 - inch meter	0	58.30	0	0	58.30	-	-	58.30	-	-	71.62	0
35	2 - inch meter	0	93.27	0	0	93.27	-	-	93.27	-	-	114.58	0
36	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
37	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
38	6 - inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
39	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
40	Total Meters	0		0	0		-	-		-	-		0
41													
42	Volumetric												
43	First 400 Cubic Feet	0	0.721	0	0	0.721	-	-	0.721	-	-	0.970	0
44	Next 6,100 Cubic Feet	0	3.958	0	0	3.958	-	-	3.958	-	-	4.432	0
45	Next 43,500 Cubic Feet	0	2.816	0	0	2.816	-	-	2.816	-	-	3.076	0
46	Next 450,000 Cubic Feet	0	1.969	0	0	1.969	-	-	1.969	-	-	2.482	0
47	Next 1,000,000 Cubic Feet	0	1.630	0	0	1.630	-	-	1.630	-	-	2.070	0
48	All Over 1,500,000 Cubic Feet	0	1.181	0	0	1.181	-	-	1.181	-	-	1.524	0
49	Lookout Mountain Amount	0		0	0		-	-		-	-		0

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Tennessee Regulatory Authority
Other Water Utility Class
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

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Line No.		Per books			Normalized			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
5	Lakeview												
6	5/8 - inch meter	0	11.70	0	0	11.70	-	-	11.70	-	-	12.80	0
7	3/4 - inch meter	0	17.51	0	0	17.51	-	-	17.51	-	-	21.51	0
8	1 - inch meter	0	29.14	0	0	29.14	-	-	29.14	-	-	35.80	0
9	1 1/2 - inch meter	0	58.30	0	0	58.30	-	-	58.30	-	-	71.62	0
10	2 - inch meter	0	93.27	0	0	93.27	-	-	93.27	-	-	114.58	0
11	3 - inch meter	0	174.89	0	0	174.89	-	-	174.89	-	-	214.84	0
12	4 - inch meter	0	291.49	0	0	291.49	-	-	291.49	-	-	358.08	0
13	6 - inch meter	0	582.99	0	0	582.99	-	-	582.99	-	-	716.17	0
14	8 - inch meter	0	932.77	0	0	932.77	-	-	932.77	-	-	1,145.85	0
15	Total Meters	0		0	0		-	-		-	-		0
16													
17	Volumetric												
18	First 400 Cubic Feet	0	0.356	0	0	0.356	-	-	0.356	-	-	0.870	0
19	Next 6,100 Cubic Feet	0	3.386	0	0	3.386	-	-	3.386	-	-	4.432	0
20	Next 43,500 Cubic Feet	0	2.244	0	0	2.244	-	-	2.244	-	-	3.076	0
21	Next 450,000 Cubic Feet	0	1.604	0	0	1.604	-	-	1.604	-	-	2.482	0
22	Next 1,000,000 Cubic Feet	0	1.265	0	0	1.265	-	-	1.265	-	-	2.070	0
23	All Over 1,500,000 Cubic Feet	0	0.816	0	0	0.816	-	-	0.816	-	-	1.524	0
24	Lakeview Amount	0		0	0		-	-		-	-		0
25													
26	Total Gross	1,971,213		1,686,694	1,507,416		1,309,818	1,507,416		1,309,819	1,507,416		1,604,550
27	Proration adjustment			(26,348)									
28	Less: Correction & Allowances				-		-	-		-	-		0
29	Net Amount	1,971,213		1,669,248	1,507,416		1,309,818	1,507,416		1,309,819	1,507,416		1,604,550
30	Net Amt. Per Revenue Summary	1,966,122		1,670,278	1,503,523		1,310,627	1,503,523		1,310,628	1,503,523		1,505,479
31	Difference	5,091		(1,031)	3,893		(809)	3,893		(809)	3,893		(929)
32	Percent Difference	0.2589%		-0.0617%	0.2589%		-0.0617%	0.2589%		-0.0617%	0.2589%		-0.0617%
33													
34													
35													
36													
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43													
44													
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Tennessee Regulatory Authority
Private and Public Fire
Company : Tennessee-American Water Company
Case No. :

Attrition Year Revenues at Current and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No. 4, Schedule 2
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Line No.	Class/Description	Normalized Year at Present Rates			Attrition Year at Present Rates			Attrition Year at Proposed Rates		
		Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues	Billing Determinate	Rates	Revenues
1	Private Fire Service									
2	1 - Inch Service	0	$27.15	$0	0	$27.15	$0	0	$33.00	$0
3	1 1/2 - Inch Service	1	61.24	61	1	61.24	61	1	74.43	74
4	2 - Inch Service	13	108.92	1,416	13	108.92	1,416	13	132.37	1,721
5	2 1/2 - Inch Service	1	166.09	166	1	166.09	166	1	201.86	202
6	3 - Inch Service	2	244.83	490	2	244.83	490	2	297.54	595
7	4 - Inch Service	83	490.28	40,693	83	490.28	40,693	83	595.83	49,454
8	6 - Inch Service	757	979.79	741,701	757	979.79	741,701	757	1,190.86	901,476
9	8 - Inch Service	299	1,961.24	586,411	299	1,961.24	586,411	299	2,383.66	712,716
10	10 - Inch Service	15	2,942.08	44,131	15	2,942.08	44,131	15	3,575.73	53,636
11	12 - Inch Service	19	3,923.10	74,539	19	3,923.10	74,539	19	4,768.02	90,592
12	Total Private Fire Service	1,190		1,489,608	1,190		1,489,608	1,190		1,810,466
13										
14	Public Fire Service									
15	Ridgeside	13	0.00	0	13	0.00	0	13	0.00	0
16	Public Fire	4,976	0.00	0	4,976	0.00	0	4,976	0.00	0
17	Total Public Fire Service	4,989		0	4,989		0	4,989		0
18										
19	Total Private and Public Fire Service Revenues			$1,489,608			$1,489,608			$1,810,466

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Tenessee American Water Company
Average Residential Billing at Present and Proposed Rates

Attrition Year Usage (CCF)	4,455,330
Attrition Year Usage (1,000 gal)	3,341,498
Customers	64,687
Average annual usage per customer	51.656
Average monthly usage per customer	4.305
Conversion to CCF	5 74

Current Rates:

	Chattanooga Tariff	Lookout Mtn. Tariff	Lakeview Tariff	Lone Oak	Suck Creek
Minimum Allowance Charge	$ 10.42	$ 11.70	$ 11.70	$ 31.39	$ 22.85
First 4 CCF	0.776	2.884	1.424	12.120	12.340
Next 61 CCF	5.347	6.887	5.892		
Total monthly bill	$ 16.54	$ 21.47	$ 19.02	$ 43.51	$ 35.19
tal annual bill	$ 198.52	$ 257.65	$ 228.22	$ 522.12	$ 422.26

Proposed Rates:

	Chattanooga Tariff	Lookout Mtn. Tariff	Lakeview Tariff	Lone Oak	Suck Creek
Minimum Allowance Charge	$ 12.80	$ 12.80	$ 12.80	$ 29.00	$ 18.50
First 4 CCF	0.944	3.880	3.880		
Next 61 CCF	6.447	7.712	7.712	10.938	10.938
Total monthly bill	$ 20.19	$ 24.39	$ 24.39	$ 39.94	$ 29.44
Total annual bill	$ 242.29	$ 292.70	$ 292.70	$ 479.26	$ 353.26
% Increase	22.05%	13.60%	28.26%	-8.21%	-16.34%

Tennessee Regulatory Authority
Company : Tennessee-American Water Company
Case No. :

Comparison of Present and Proposed Rates

Test Year Twelve Months Ending November 30, 2007
Exhibit No 4, Schedule 3
Page No. 1 of 1

Line No.			Rates Effective May 22, 2007			Proposed Rates					Percent Increase		
			Chattanooga	Lookout Mountain	Lakeview	Chattanooga	Lookout Mountain	Lakeview	Lone Oak	Suck Creek	Chattanooga	Lookout Mountain	Lakeview
5	5/8 - inch meter		10.42	11.70	11.70	12.80	12.80	12.80	29.00	18.50	22.84069%	9.40171%	9.40171%
6	3/4 - inch meter		17.51	17.51	17.51	21.51	21.51	21.51	29.00	21.51	22.84409%	22.84409%	22.84409%
7	1 - inch meter		29.14	29.14	29.14	35.80	35.80	35.80	35.80	35.80	22.85518%	22.85518%	22.85518%
8	1 1/2 - inch meter		58.30	58.30	58.30	71.62	71.62	71.62	71.62	71.62	22.84734%	22.84734%	22.84734%
9	2 - inch meter		93.27	93.27	93.27	114.58	114.58	114.58	114.58	114.58	22.84765%	22.84765%	22.84765%
10	3 - inch meter		174.89	174.89	174.89	214.84	214.84	214.84	214.84	214.84	22.84293%	22.84293%	22.84293%
11	4 - inch meter		291.49	291.49	291.49	358.08	358.08	358.08	358.08	358.08	22.84469%	22.84469%	22.84469%
12	6 - inch meter		582.99	582.99	582.99	716.17	716.17	716.17	716.17	716.17	22.84430%	22.84430%	22.84430%
13	8 - inch meter		932.77	932.77	932.77	1,145.85	1,145.85	1,145.85	1,145.85	1,145.85	22.84379%	22.84379%	22.84379%
14													
15													
16	Volumetric												
17	First	400 Cubic Feet	0.194	0.721	0.356	0.236	0.970	0.970			21.64948%	34.53537%	172.47191%
18	Next	6,100 Cubic Feet	3.073	3.858	3.386	3.705	4.432	4.432	6.286	6.286	20.56622%	11.97575%	30.89191%
19	Next	43,500 Cubic Feet	1.931	2.616	2.244	2.349	3.076	3.076	4.930	4.930	21.64682%	9.23295%	37.07665%
20	Next	450,000 Cubic Feet	1.443	1.969	1.604	1.755	2.482	2.482		-	21.62162%	26.05383%	54.73815%
21	Next	1,000,000 Cubic Feet	1.103	1.630	1.265	1.342	2.070	2.070			21.66818%	26.99387%	63.63636%
22	All Over	1,500,000 Cubic Feet	0.655	1.181	0.816	0.797	1.524	1.524			21.67939%	29.04318%	86.76471%
23	Ft. Oglethorpe; Catoosa; Signal M		0.8961			1.0900							
24													
25	Private Fire Service												
26													
27	1	- inch Service	27.15			33.00					21.52943%		
28	1 1/2	- inch Service	61.24			74.42					21.52943%		
29	2	- inch Service	108.92			132.37					21.52943%		
30	2 1/2	- inch Service	166.09			201.85					21.52943%		
31	3	- inch Service	244.63			297.54					21.52943%		
32	4	- inch Service	490.28			595.83					21.52943%		
33	6	- inch Service	979.79			1,190.73					21.52943%		
34	8	- inch Service	1,961.24			2,383.48					21.52943%		
35	10	- inch Service	2,942.09			3,575.50					21.52943%		
36	12	- inch Service	3,923.10			4,767.72					21.52943%		
37			934.69			1,135.92					21.52943%		
38													
39	Public Fire Service												
40													
41	Ridgeside		0.00			0.00					#DIV/0!		
42	Public Fire		0.00			0.00					#DIV/0!		
43													
44	Suck Creek				CCF								
45	First 1500 gal	2	22.65	meter charge									
46	Next 8000 gal	10.67	4.40	3.30									
47	All over 9500 gal	>12.67	3.30	2.48									
48													
49	Lone Oak												
50	First 2000 gal	2.67	31.39	meter charge									
51	All over 2000 gal	>2.67	5.25	3.9473									
52													

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Revenue Adjustments

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007

Line No.		Residential	Commercial	Industrial	Other Public Authorities	Other Water Utilities	Public Fire Service	Private Fire Service	Other Revenues	Total
1	Normalized Test Year Adjustments	(93,677)	(67,770)	(6,960)	(8,479)					(176,886)
2	Weatherization adjustment	(1,059,075)	(296,569)							(1,355,645)
3	Diff between bill analysis & reported revenues	802	(1,105)	26	(3)	(223)				(503)
4	Unbilled Revenue Adjustment	(32,576)	(36,480)	(36,506)	(34,826)	(47,226)				(187,614)
5	Year End Customer Adjustment	46,101	19,795		26,899		0	51,345		144,140
6	Eliminate Walden's Ridge revenues			0		(434,810)				(434,810)
8	Annualize revenues for rate increase	851,516	628,983	218,498	136,975	680				1,836,653
9	Eliminate Velsicol Chemical Corp-plant closed			(94,889)						(94,889)
10	Annualize Catoosa Utility District increase 6/25/07					25,667				25,667
11	Adjustment for Annualization of Other Revenues								(3,402)	(3,402)
12	Annualize Ft Oglethorpe increase 05/30/2008					49,035				49,035
13	Total	(286,909)	246,854	80,169	120,566	(406,877)	-	51,345	(3,402)	(198,255)
14	Attrition Test Year	-	0	0	0	0		0		
15										
16										
17										
18	Diff between bill analysis & reported revenues	(308)	(499)							(807)
19	Attrition Year Customer Adjustment	98,623	129,160		0		0	0		227,783
20	Adjustment for Attrition Year Other Revenues								4,641	4,641
21										
22	Total	98,315	128,661	0	0	0	0	0	4,641	231,617
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										

Tennessee American Water Company

ADJ NO.	ADJUSTMENT	Residential	Commercial	Normalized Industrial	OPA	OWU	Public Fire	Priv Fire	Other Rev	Total
	OPRATING REVENUE ADJUSTMENTS									
1	Weather Normalization	(1,059,075)	(296,569)							-1,355,645
2	Normalized test year adjustments - Rts billed 13 times	(93,677)	(67,770)	(6,960)	(8,479)	0				(176,886)
3	Difference in BA and reported revenues	802	(1,105)	26	(3)	(223)	0	0	0	(503)
4	Eliminate Walden's Ridge					(434,810)				(434,810)
5	Eliminate Net Change in Accrued Revenues	(32,576)	(36,480)	(36,506)	(34,826)	(47,226)				(187,614)
6	Annualization for rate increase effective 5/22/07	851,516	628,983	218,498	136,975	680	0	0	0	1,836,653
7	Eliminate Velsicol Chemical Corporation - plant closed			(94,889)						(94,889)
8	Annualize Catoosa Utility District rate increase 6/25/07; Ft Oglethorpe 05/30/2008					74,702				74,702
9	Adjustment for annualization of other revenues								-1,650	-1,650
10	Adjustment for attrition year other revenues									
11	Annualization of Year End Customers	46,101	19,795	0	26,899	0	0	51,345		144,140
12	Sewer Billing	(1,392)	-352	-24	17	0				(1,752)
	TOTAL OPERATING REVENUES ADJUSTMENTS	(288,301)	246,502	80,144	120,583	(406,877)	0	51,345	(1,650)	(198,255)

Tennessee American Water Company

ADJ. NO.	ADJUSTMENT	Residential	Commercial	Industrial	OPA	Attrition OWU	Public Fire	Priv Fire	Other Rev	Total
	OPRATING REVENUE ADJUSTMENTS									
1	Weather Normalization									
2	Normalized test year adjustments - Rls billed 13 times									
3	Difference in BA and reported revenues	(308)	(499)							(807)
4	Eliminate Walden's Ridge									
5	Eliminate Net Change In Accrued Revenues									
6	Annualization for rate increase effective 5/22/07									
7	Eliminate Velsicol Chemical Corporation - plant closed									
8	Annualize Catoosa Utility District rate increase 6/25/07; Ft Oglethorpe 05/30/2008									
9	Adjustment for annualization of other revenues									
10	Adjustment for attrition year other revenues								1,923	1,923
11	Annualization of Year End Customers	98,623	129,160	0	0	0	0	0	0	227,783
12	Sewer Billing	2,318	400	0	0	0				2,718
	TOTAL OPERATING REVENUES ADJUSTMENTS	100,633	129,061	0	0	0				231,617

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
12/02/2006 to 11/30/07

Sep-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$15,150,974.14	$15,331,549.63	$0.00	($133,605.41)	$15,197,944.22	46,970.08	0.310%
Com	$11,048,270.15	$11,149,813.31	$0.00	($59,652.92)	$11,090,160.39	41,890.24	0.379%
Ind	$3,798,057.87	$3,792,605.40	$0.00	$4,488.61	$3,797,094.01	(963.86)	-0.025%
OPA	$2,447,686.05	$2,456,149.05	$0.00	($8,316.22)	$2,447,832.83	146.78	0.006%
OWU	$1,670,278.29	$1,670,278.25	$0.00	$0.00	$1,670,278.25	(0.04)	0.000%
Priv Fr *	$1,438,263.31	$0.00	$1,449,142.64	($11,049.12)	$1,438,093.52	(169.79)	-0.012%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$209.67	$0.00	$0.00	$0.00	$0.00	(209.67)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$35,553,739.48	$34,400,395.64	$1,449,142.64	($208,135.06)	$35,641,403.22	87,663.74	0.247%
	$35,553,739.48	$34,400,395.64	$1,449,033.85	($208,135.06)	$35,641,294.43	$87,663.74	0.247%
Notes: a)	$0.00	$0.00	$108.79	$0.00	$108.79	$0.00	
b)							
c)			$115,297.22				
	115188						
* originally included two fire service billings for December - incl Dec 1 JE			$115,297.22				

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
12/01/2006 to 12/31/2006

2

Dec-06	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$998,203.55	$1,063,586.15	$0.00	(16,414.48)	$1,047,171.67	48,968.12	4.906%
Com	$724,947.62	$780,664.48	$0.00	(10,446.52)	$770,217.96	45,270.34	6.245%
Ind	$264,554.90	$261,182.31	$0.00	0.00	$261,182.31	(3,372.59)	-1.275%
OPA	$171,879.99	$173,536.13	$0.00	(706.98)	$172,829.15	949.16	0.552%
OWU	$111,825.60	$111,825.60	$0.00	0.00	$111,825.60	0.00	0.000%
Priv Fr	$115,188.43	$0.00	$115,406.01	(1,753.61)	$113,652.40	(1,536.03)	-1.333%
Pub Fr	$0.00	$0.00	$0.00	0.00	$0.00	0.00	#DIV/0!
Misc	$0.00	$0.00	$0.00	0.00	$0.00	0.00	#DIV/0!
Adj.	$0.00	$0.00	$0.00	0.00	$0.00	0.00	#DIV/0!
Total	$2,386,600.09	$2,390,794.67	$115,406.01	(29,321.59)	$2,476,879.09	90,279.00	3.783%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
01/01/2007 to 01/31/2007

Jan-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,146,232.90	$1,158,377.64	$0.00	($15,174.61)	$1,143,203.03	(3,029.87)	-0.264%
Com	$850,941.88	$854,549.79	$0.00	($3,837.57)	$850,712.22	(229.66)	-0.027%
Ind	$282,525.71	$285,343.20	$0.00	($2,852.13)	$282,491.07	(34.64)	-0.012%
OPA	$166,580.61	$166,742.56	$0.00	($171.17)	$166,571.39	(9.22)	-0.006%
OWU	$100,289.37	$100,289.36	$0.00	$0.00	$100,289.36	(0.01)	0.000%
Priv Fr	$112,846.75	$0.00	$115,780.53	($1,407.71)	$114,372.82	1,526.07	1.352%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	-$7.41	$0.00	$0.00	($0.91)	-$0.91	6.50	-87.719%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$2,659,409.81	$2,565,302.55	$115,780.53	($23,444.10)	$2,657,638.98	(1,770.83)	-0.067%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
02/01/2007 to 02/28/2007

Feb-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$934,054.35	$948,085.24	$0.00	($14,232.07)	$933,853.17	(201.18)	-0.022%
Com	$696,725.81	$702,760.13	$0.00	($6,223.95)	$696,536.18	(189.63)	-0.027%
Ind	$271,954.66	$272,034.76	$0.00	($80.55)	$271,954.21	(0.45)	0.000%
OPA	$156,970.59	$160,073.21	$0.00	($3,147.75)	$156,925.46	(45.13)	-0.029%
OWU	$87,048.98	$87,048.98	$0.00	$0.00	$87,048.98	0.00	0.000%
Priv Fr	$113,349.39	$0.00	$115,780.53	($2,552.85)	$113,227.68	(121.71)	-0.107%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$0.91	$0.00	$0.00	$0.91	$0.91	0.00	0.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$2,260,104.69	$2,170,002.32	$115,780.53	($26,236.26)	$2,259,546.59	(558.10)	-0.025%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
03/01/2007 to 03/31/2007

Mar-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,052,683.59	$1,063,565.97	$0.00	($11,122.81)	$1,052,443.16	(240.43)	-0.023%
Com	$797,225.34	$801,259.40	$0.00	($4,292.34)	$796,967.06	(258.28)	-0.032%
Ind	$290,349.66	$289,750.93	$0.00	$598.32	$290,349.25	(0.41)	0.000%
OPA	$175,409.01	$176,530.05	$0.00	($1,144.00)	$175,386.05	(22.96)	-0.013%
OWU	$66,999.04	$66,999.04	$0.00	$0.00	$66,999.04	0.00	0.000%
Priv Fr	$116,012.17	$0.00	$117,940.57	($1,993.74)	$115,946.83	(65.34)	-0.056%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	-$9.75	$0.00	$0.00	$0.00	$0.00	9.75	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$2,498,669.06	$2,398,105.39	$117,940.57	($17,954.57)	$2,498,091.39	(577.67)	-0.023%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
04/01/2007 to 04/30/2007

Apr-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,043,337.61	$1,051,193.36	$0.00	($8,222.74)	$1,042,970.62	(366.99)	-0.035%
Com	$772,537.05	$775,428.22	$0.00	($2,444.54)	$772,983.68	446.63	0.058%
Ind	$270,915.68	$270,915.27	$0.00	$0.00	$270,915.27	(0.41)	0.000%
OPA	$175,955.03	$176,603.25	$0.00	($649.93)	$175,953.32	(1.71)	-0.001%
OWU	$150,720.94	$150,720.94	$0.00	$0.00	$150,720.94	0.00	0.000%
Priv Fr	$116,116.61	$0.00	$116,116.61	$0.00	$116,116.61	0.00	0.000%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$26.00	$0.00	$0.00	$0.00	$0.00	(26.00)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$2,529,608.92	$2,424,861.04	$116,116.61	($11,317.21)	$2,529,660.44	51.52	0.002%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
05/01/2007 to 05/31/2007

May-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,216,196.11	$1,225,378.11	$0.00	($7,115.62)	$1,218,262.49	2,066.38	0.170%
Com	$866,675.32	$870,416.56	$0.00	($3,932.31)	$866,484.25	(191.07)	-0.022%
Ind	$282,776.32	$282,775.86	$0.00	($0.95)	$282,774.91	(1.41)	0.000%
OPA	$188,807.42	$191,745.43	$0.00	($3,002.82)	$188,742.61	(64.81)	-0.034%
OWU	$128,440.63	$128,440.63	$0.00	$0.00	$128,440.63	0.00	0.000%
Priv Fr	$113,171.16	$0.00	$113,237.49	$0.00	$113,237.49	66.33	0.059%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$20.00	$0.00	$0.00	$0.00	$0.00	(20.00)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$2,796,086.96	$2,698,756.59	$113,237.49	($14,051.70)	$2,797,942.38	1,855.42	0.066%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
06/01/2007 to 06/30/2007

Jun-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,559,833.35	$1,565,027.99	$0.00	($5,190.06)	$1,559,837.93	4.58	0.000%
Com	$1,053,802.63	$1,055,586.79	$0.00	($1,818.90)	$1,053,767.89	(34.74)	-0.003%
Ind	$344,181.80	$344,181.37	$0.00	$0.00	$344,181.37	(0.43)	0.000%
OPA	$222,548.15	$228,401.62	$0.00	($5,922.70)	$222,478.92	(69.23)	-0.031%
OWU	$184,974.63	$184,974.62	$0.00	$0.00	$184,974.62	(0.01)	0.000%
Priv Fr	$113,466.62	$0.00	$115,655.43	($2,227.92)	$113,427.51	(39.11)	-0.034%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$19.50	$0.00	$0.00	$0.00	$0.00	(19.50)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$3,478,826.68	$3,378,172.39	$115,655.43	($15,159.58)	$3,478,668.24	(158.44)	-0.005%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
07/01/2007 to 07/31/2007

Jul-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,501,135.41	$1,509,049.11	$0.00	($8,370.72)	$1,500,678.39	(457.02)	-0.030%
Com	$1,079,446.05	$1,081,104.34	$0.00	($2,170.90)	$1,078,933.44	(512.61)	-0.047%
Ind	$360,904.66	$358,924.18	$0.00	$1,980.02	$360,904.20	(0.46)	0.000%
OPA	$237,219.46	$238,382.55	$0.00	($1,183.12)	$237,199.43	(20.03)	-0.008%
OWU	$172,546.54	$172,546.54	$0.00	$0.00	$172,546.54	0.00	0.000%
Priv Fr	$124,596.24	$0.00	$125,709.53	($1,113.29)	$124,596.24	(0.00)	0.000%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$39.50	$0.00	$0.00	$0.00	$0.00	(39.50)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$3,475,887.86	$3,360,006.72	$125,709.53	($10,858.01)	$3,474,858.24	(1,029.62)	-0.030%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
08/01/2007 to 08/31/2007

Aug-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,512,531.07	$1,527,932.13	$0.00	($15,346.43)	$1,512,585.70	54.63	0.004%
Com	$1,093,703.13	$1,100,945.57	$0.00	($7,712.78)	$1,093,232.79	(470.34)	-0.043%
Ind	$360,451.11	$354,389.86	$0.00	$5,180.07	$359,569.93	(881.18)	-0.244%
OPA	$231,478.73	$231,945.67	$0.00	($468.64)	$231,477.03	(1.70)	-0.001%
OWU	$171,729.74	$171,729.74	$0.00	$0.00	$171,729.74	0.00	0.000%
Priv Fr	$123,226.60	$0.00	$123,226.60	$0.00	$123,226.60	(0.00)	0.000%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$40.00	$0.00	$0.00	$0.00	$0.00	(40.00)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$3,493,160.38	$3,386,942.97	$123,226.60	($18,347.78)	$3,491,821.79	(1,338.59)	-0.038%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
09/01/2007 to 09/30/2007

Sep-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,463,094.48	$1,473,943.85	$0.00	($10,350.34)	$1,463,593.51	499.03	0.034%
Com	$1,064,626.62	$1,067,806.06	$0.00	($3,630.87)	$1,064,175.19	(451.43)	-0.042%
Ind	$366,728.91	$370,058.05	$0.00	$0.00	$370,058.05	3,329.14	0.908%
OPA	$255,184.87	$255,253.02	$0.00	($73.43)	$255,179.59	(5.28)	-0.002%
OWU	$189,565.87	$189,565.86	$0.00	$0.00	$189,565.86	(0.01)	0.000%
Priv Fr	$125,513.07	$0.00	$125,513.07	$0.00	$125,513.07	(0.00)	0.000%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$20.00	$0.00	$0.00	$0.00	$0.00	(20.00)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$3,464,733.82	$3,356,626.84	$125,513.07	($14,054.64)	$3,468,085.27	3,351.45	0.097%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
10/01/2007 to 10/31/2007

Oct-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,513,082.15	$1,522,891.72	$0.00	($10,075.84)	$1,512,815.88	(266.27)	-0.018%
Com	$1,104,715.71	$1,109,957.31	$0.00	($5,994.14)	$1,103,963.17	(752.54)	-0.068%
Ind	$388,378.79	$388,378.29	$0.00	$0.00	$388,378.29	(0.50)	0.000%
OPA	$253,426.27	$244,710.91	$0.00	$8,300.61	$253,011.52	(414.75)	-0.164%
OWU	$176,088.54	$176,088.53	$0.00	$0.00	$176,088.53	(0.01)	0.000%
Priv Fr	$132,268.89	$0.00	$132,268.89	$0.00	$132,268.89	(0.00)	0.000%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$20.00	$0.00	$0.00	$0.00	$0.00	(20.00)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$3,567,980.35	$3,442,026.76	$132,268.89	($7,769.37)	$3,566,526.28	(1,454.07)	-0.041%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
11/01/2007 to 11/30/2007

Nov-07	Per General Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	$1,210,589.57	$1,222,518.36	$0.00	($11,989.69)	$1,210,528.67	(60.90)	-0.005%
Com	$942,922.99	$949,334.66	$0.00	($7,148.10)	$942,186.56	(736.43)	-0.078%
Ind	$314,335.67	$314,671.32	$0.00	($336.17)	$314,335.15	(0.52)	0.000%
OPA	$212,225.92	$212,224.65	$0.00	($146.29)	$212,078.36	(147.56)	-0.070%
OWU	$130,048.41	$130,048.41	$0.00	$0.00	$130,048.41	0.00	0.000%
Priv Fr	$132,507.38	$0.00	$132,507.38	$0.00	$132,507.38	0.00	0.000%
Pub Fr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Misc	$40.92	$0.00	$0.00	$0.00	$0.00	(40.92)	-100.000%
Adj.	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
Total	$2,942,670.86	$2,828,797.40	$132,507.38	($19,620.25)	$2,941,684.53	(986.33)	-0.034%

Notes: a)
b)
c)

RATE STUDY - GENERAL LEDGER REVENUE COMPARISON
TENNESSEE WATER
12/02/2006 to 11/30/07

	Per PMT Ledger	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	3,579,260.29	3,629,099.37	0.00	(41,596.00)	3,587,503.37	8,243.08	0.230%
Com	3,207,801.74	3,236,576.48	0.00	(23,848.21)	3,212,728.27	4,926.53	0.154%
ind	2,416,630.21	2,420,694.05	0.00	3,349.00	2,424,043.05	7,412.84	0.307%
OPA	831,538.83	836,398.31	0.00	(4,711.00)	831,687.31	148.48	0.018%
OWU	1,474,591.28	1,478,431.50	0.00	0.00	1,478,431.50	3,840.22	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Misc	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Total	11,509,822.35	11,601,199.71	0.00	(66,806.21)	11,534,393.50	24,571.15	0.213%
	11,509,822.35	11,601,199.71	0.00	(66,806.21)	11,534,393.50	24,571.15	0.213%
Notes: a)	0.00	0.00	0.00	0.00	0.00	0.00	
b)							
c)							

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
12/01/2006 to 12/31/2006

Dec-06	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	258,725.68	264,473.25	0.00	(4,795.50)	259,677.75	952.07	0.368%
Com	229,846.70	234,546.00	0.00	(4,065.00)	230,481.00	634.30	0.276%
Ind	170,846.28	171,291.75	0.00	0.00	171,291.75	445.47	0.261%
OPA	61,599.55	62,043.75	0.00	(281.25)	61,762.50	162.95	0.265%
OWU	100,660.85	100,923.00	0.00	0.00	100,923.00	262.15	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	821,679.06	833,277.75	0.00	(9,141.75)	824,136.00	2,456.94	0.299%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
01/01/2007 to 01/31/2007

Jan-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	283,076.49	287,756.25	0.00	0.00	287,756.25	4,679.76	1.653%
Com	257,407.60	259,307.25	0.00	0.00	259,307.25	1,899.65	0.738%
Ind	183,409.02	183,981.75	0.00	0.00	183,981.75	572.73	0.312%
OPA	58,002.23	58,218.00	0.00	0.00	58,218.00	215.77	0.372%
OWU	89,952.49	90,186.75	0.00	0.00	90,186.75	234.26	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	871,847.83	879,450.00	0.00	0.00	879,450.00	7,602.17	0.872%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
02/01/2007 to 02/28/2007

Feb-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	225,302.84	230,521.50	0.00	(5,734.50)	224,787.00	-515.84	-0.229%
Com	202,131.18	205,009.50	0.00	(3,091.50)	201,918.00	-213.18	-0.105%
Ind	175,110.95	175,595.25	0.00	(37.00)	175,558.25	447.30	0.255%
OPA	54,333.93	55,812.75	0.00	(1,780.00)	54,032.75	-301.18	-0.554%
OWU	77,050.09	77,250.75	0.00	0.00	77,250.75	200.66	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	733,928.99	744,189.75	0.00	(10,643.00)	733,546.75	-382.24	-0.052%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
03/01/2007 to 03/31/2007

Mar-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	260,520.75	265,011.75	0.00	(4,680.00)	260,331.75	-189.00	-0.073%
Com	237,660.46	239,789.25	0.00	(1,963.00)	237,826.25	165.79	0.070%
Ind	188,054.43	188,293.50	0.00	335.00	188,628.50	574.07	0.305%
OPA	61,718.49	62,223.75	0.00	(456.00)	61,767.75	49.26	0.080%
OWU	58,547.78	58,700.25	0.00	0.00	58,700.25	152.47	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	806,501.91	814,018.50	0.00	(6,764.00)	807,254.50	752.59	0.093%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
04/01/2007 to 04/30/2007

Apr-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	259,765.72	263,032.50	0.00	-3,111.00	259,921.50	155.78	0.060%
Com	235,029.11	236,466.75	0.00	-829.00	235,637.75	608.64	0.259%
Ind	174,219.23	174,673.50	0.00	0.00	174,673.50	454.27	0.261%
OPA	62,911.62	63,354.75	0.00	-372.00	62,982.75	71.13	0.113%
OWU	136,122.99	136,477.50	0.00	0.00	136,477.50	354.51	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	868,048.67	874,005.00	0.00	(4,312.00)	869,693.00	1,644.33	0.189%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
05/01/2007 to 05/31/2007

May-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	303,661.22	306,783.85	0.00	(2,655.00)	304,128.85	467.63	0.154%
Com	262,589.04	265,284.76	0.00	(2,651.71)	262,633.05	44.01	0.017%
Ind	182,619.92	183,096.00	0.00	0.00	183,096.00	476.08	0.261%
OPA	66,068.94	67,848.00	0.00	(1,604.25)	66,243.75	174.81	0.265%
OWU	114,935.17	115,234.50	0.00	0.00	115,234.50	299.33	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	929,874.29	938,247.10	0.00	(6,910.96)	931,336.14	1,461.85	0.157%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
06/01/2007 to 06/30/2007

Jun-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	368,809.71	371,435.27	0.00	(1,804.00)	369,631.27	821.56	0.223%
Com	307,237.67	308,661.97	0.00	(787.00)	307,874.97	637.30	0.207%
Ind	225,531.81	226,119.80	0.00	0.00	226,119.80	587.99	0.261%
OPA	74,248.14	77,789.06	0.00	(4,459.00)	73,330.06	-918.08	-1.236%
OWU	165,856.58	166,288.50	0.00	0.00	166,288.50	431.92	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	1,141,683.91	1,150,294.61	0.00	(7,050.00)	1,143,244.61	1,560.70	0.137%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
07/01/2007 to 07/31/2007

Jul-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	338,235.16	341,668.50	0.00	(2,825.00)	338,843.50	608.34	0.180%
Com	303,398.01	304,779.75	0.00	(1,004.00)	303,775.75	377.74	0.125%
Ind	225,195.20	224,879.25	0.00	1,204.00	226,083.25	888.05	0.394%
OPA	78,578.55	79,280.25	0.00	(659.00)	78,621.25	42.70	0.054%
OWU	152,779.87	153,177.75	0.00	0.00	153,177.75	397.88	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	1,098,186.79	1,103,785.50	0.00	(3,284.00)	1,100,501.50	2,314.71	0.211%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
08/01/2007 to 08/31/2007

Aug-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	339,625.11	344,950.50	0.00	(4,757.00)	340,193.50	568.39	0.167%
Com	302,493.40	305,610.00	0.00	(2,949.00)	302,661.00	167.60	0.055%
Ind	216,815.42	214,731.75	0.00	2,003.00	216,734.75	-80.67	-0.037%
OPA	74,835.20	75,262.50	0.00	(399.00)	74,863.50	28.30	0.038%
OWU	149,085.99	149,474.25	0.00	0.00	149,474.25	388.26	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	1,082,855.12	1,090,029.00	0.00	(6,102.00)	1,083,927.00	1,071.88	0.099%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
09/01/2007 to 09/30/2007

Sep-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	334,622.68	338,472.00	0.00	(3,403.00)	335,069.00	446.32	0.133%
Com	306,481.42	308,190.00	0.00	(1,281.00)	306,909.00	427.58	0.140%
Ind	231,497.67	233,428.50	0.00	0.00	233,428.50	1,930.83	0.834%
OPA	87,073.02	87,326.25	0.00	(32.00)	87,294.25	221.23	0.254%
OWU	163,985.69	164,412.75	0.00	0.00	164,412.75	427.06	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	1,123,660.48	1,131,829.50	0.00	(4,716.00)	1,127,113.50	3,453.02	0.307%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
10/01/2007 to 10/31/2007

Oct-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	339,467.14	343,217.25	0.00	(3,424.00)	339,793.25	326.11	0.096%
Com	306,985.02	309,529.50	0.00	(2,404.00)	307,125.50	140.48	0.046%
Ind	239,774.69	240,399.75	0.00	0.00	240,399.75	625.06	0.261%
OPA	85,518.20	80,411.25	0.00	5,332.50	85,743.75	225.55	0.264%
OWU	152,960.91	153,359.25	0.00	0.00	153,359.25	398.34	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	1,124,705.96	1,126,917.00	0.00	(495.50)	1,126,421.50	1,715.54	0.153%

RATE STUDY - GENERAL LEDGER USAGE COMPARISON
TENNESSEE WATER
11/01/2007 to 11/30/2007

Nov-07	Per PMT Report	Per Rate Study	Fixed Charges	Miscellaneous Charges	Total Rate Study / Fixed Misc.	Variance	% Variance
Res	267,447.79	271,776.75	0.00	(4,407.00)	267,369.75	-78.04	-0.029%
Com	256,542.13	259,401.75	0.00	(2,823.00)	256,578.75	36.62	0.014%
Ind	203,555.59	204,203.25	0.00	(156.00)	204,047.25	491.66	0.242%
OPA	66,650.96	66,828.00	0.00	(1.00)	66,827.00	176.04	0.264%
OWU	112,652.87	112,946.25	0.00	0.00	112,946.25	293.38	0.260%
Priv Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Pub Fr	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
Total	906,849.34	915,156.00	0.00	(7,387.00)	907,769.00	919.66	0.101%

		usage	rate per CCF	Revenues	
Eliminate Walden's Ridge		(463,797)	(434,809.69)	$ (434,809.69)	
Remove revenues & usage Velsicol Chemical Corp - company closed acct 104627		(74,211)	(89,120.97)	$ (89,120.97)	
Remove meters & revenues Velsicol Chemical Corp - company closed acct 104629		-	(5,767.71)	$ (5,767.71)	all meter charges for 2 2" meters (remove 16 meters)
Annualize Catoosa Utility District for rate increase effective 6/27/07			0.1001	25,666.54	added to rev summary total
Adj revenues associate with routes having 13 billings		(56,409)	(97,595)	(97,595.30)	
Adjust Revenues associated with meter charges on routes with 13 billings			(79,290.92)	$ (79,290.92)	
Annualize revenues for rate increase effective 5/22/07	1,836,652.55			$ 1,836,652.55	
Adjust Ft Oglethorpe - rate increase 5/30/2008			0.1001	49,034.99	

	D5MFM Ft Ogle	D5MCM Catoosa	D5MSM Signal Mtn	D5MWM Waldens Rid
	0.796	0.796	0.799	0.9375
Dec-06	37,174.00	39,634.00	30,526.00	27,230.00
Jan-07	44,117.00	20,221.00	29,681.00	26,230.00
Feb-07	37,667.00	5,626.00	30,022.00	29,686.00
Mar-07	36,724.00	14,413.00	-	27,130.00
Apr-07	38,170.00	41,826.00	66,545.00	35,429.00
May-07	39,078.00	35,184.00	42,078.00	37,306.00
Jun-07	47,987.00	55,938.00	64,568.00	53,225.00
Jul-07	42,482.00	43,566.97	46,885.00	44,312.00
Jul-07		26,970.03		
Aug-07	43,925.00	50,996.00	54,800.00	49,578.00
Sep-07	46,388.00	68,821.00	53,406.00	50,594.00
Oct-07	40,166.00	54,932.00	60,511.00	48,870.00
Nov-07	35,982.00	43,624.00	36,782.00	34,207.00
total usage	489,860.00	501,752.00	515,804.00	463,797.00
	0.796	0.796	0.796	0.9375
total revenues	389,928.56	204,101.54	410,579.98	434,809.69
		219,851.89		
	0.8961	0.8961	0.8961	eliminate
rate effective	8-May	27-Jun-07	1-Jul-09	from rate filing
		256,408.97		
		0.100		
annualize for rate increase		25,666.54		

Catoosa Utility Dist - annualize rate increase		6-Dec	7-Jan	7-Feb	7-Mar	7-Apr	7-May	7-Jun	7-Jul	Total
usage at old rate		39634	20221	5626	14413	41826	35184	55938	43566.97	256,408.97
prior rate	0.796									
rate adj 6/27/07	0.8961									
										0.1001
										25,666.54

Adjustment for Velsicol Chemical Corp - plant closing

Acct 104627	3/05	5/07	6-Dec	7-Jan	7-Feb	7-Mar	7-Apr	7-May	7-Jun	7-Jul	7-Aug	7-Sep	7-Oct	7-Nov	meters	0.533329
2" meter	82.65	93.27	93.27	93.27	93.27	93.27	93.27	93.27	92.32	93.27	93.27	93.27	93.27	49.74	11,53329	meter changed out 11/2/07
4" meter	258.92	291.49	291.49	291.49	291.49	291.49	291.49	291.49	288.53	291.49	291.49	291.49	291.49	155.46	11,53329	meter changed out 11/2/07
6" meter	517.85	582.99	517.85	517.85	517.85	517.85	517.85	517.85	577.07	582.99	582.99	582.99	582.99	582.99		leave 6" meter - per John Watson
cubic feet used:			15,785	16,000	19,671	16,016	5,935	804	43	35	35	20	12	130	usage	Leave usage from June thru Nover
0-4	0.172	0.194	4	4	4	4	4	4	4	4	4	4	4	4	24	
4-65	2.73	3.073	61	61	61	61	61	61	39	31	31	16	8	61	366	
65-500	1.715	1.931	435	435	435	435	435	435						65	2,610	
500-5000	1.282	1.443	4500	4500	4500	4500	4500	304							22,804	
5000-15000	0.98	1.103	10000	10000	10000	10000	935								40,935	
over 15000	0.582	0.655	785	1000	4671	1016									7,472	
															74,211	
			0.78	0.78	0.78	0.78	0.78	0.78	0.77	0.78	0.78	0.78	0.78	0.78	5	
			187.45	187.45	187.45	187.45	187.45	187.45	118.63	95.26	95.26	49.17	24.58	187.45	1,125	
			839.99	839.99	839.99	839.99	839.99	839.99						125.52	5,040	
			6,493.50	6493.5	6493.5	6493.5	6493.5	438.67							32,906	
			11,030.00	11030	11030	11030	1031.31								45,151	
			514.18	655	3059.51	665.48									4,994	
			19,065.90	19205.72	21611.23	19217.2	8553.03	1466.89	119.4	96.04	96.04	49.95	25.36	313.75	89,121	
	total bill		19,968.51	20,109.33	22,513.84	20,119.81	9,455.64	2,369.50	1,077.32	1,053.79	1,053.79	1,017.70	993.11	1,101.94	94,536.63	incl 6" meter chargethru May
			19,450.66	19,591.48	21,995.99	19,601.96	8,937.79	1,851.65	380.65	384.76	384.76	384.76	384.76	205.2	93,554.62	w/o 6" meter charge & deducts 2 &

Adjustment for Velsicol Chemical Corp - plant closing

Acct 104629	closed 6/28/07															
2" meter	2 on acct	82.65	186.54	186.54	186.54	186.54	186.54	186.54	184.59	55.96					1,334.06	16 -2" meters (eliminat 93.27

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF RATE STUDIES
FOR TWELVE MONTHS ENDED NOVEMBER 30, 2007

	Residential	Commercial	Industrial	Other Public Authority	Other Water Utility	Miscellaneous	Private Fire Service	Public Fire Service	Total
December 2006									
Gross Revenues	998,203.55	724,947.62	264,554.90	171,879.99	111,825.60		230,376.86		2,501,788.52
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	998,203.55	724,947.62	264,554.90	171,879.99	111,825.60	0.00	230,376.86	0.00	2,501,788.52
Gross Consumption	258,726	229,847	170,846	61,600	100,661				821,679
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	258,726	229,847	170,846	61,600	100,661	0	0	0	821,679
January 2007									
Gross Revenues	1,146,232.90	850,941.88	282,525.71	166,580.61	100,289.37	(7.41)	112,846.75		2,659,409.81
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,146,232.90	850,941.88	282,525.71	166,580.61	100,289.37	(7.41)	112,846.75	0.00	2,659,409.81
Gross Consumption	283,076	257,408	183,409	58,002	89,952				871,848
Less: Corrections & Allowances	-	-		-					0
Net Consumption	283,076	257,408	183,409	58,002	89,952	0	0	0	871,848
February 2007									
Gross Revenues	934,054.35	696,725.81	271,954.66	156,970.59	87,048.98	0.91	113,349.39		2,260,104.69
Less: Corrections & Allowances	0.00	0.00	0.00	0.00	0.00				0.00
Net Revenues	934,054.35	696,725.81	271,954.66	156,970.59	87,048.98	0.91	113,349.39	0.00	2,260,104.69
Gross Consumption	225,303	202,131	175,111	54,334	77,050				733,929
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	225,303	202,131	175,111	54,334	77,050	0	0	0	733,929
March 2007									
Gross Revenues	1,052,683.59	797,225.34	290,349.66	175,409.01	66,999.04	(9.75)	116,012.17		2,498,669.06
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,052,683.59	797,225.34	290,349.66	175,409.01	66,999.04	(9.75)	116,012.17	0.00	2,498,669.06
Gross Consumption	260,521	237,660	188,054	61,718	58,548				806,502
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	260,521	237,660	188,054	61,718	58,548	0	0	0	806,502

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF RATE STUDIES
FOR TWELVE MONTHS ENDED NOVEMBER 30, 2007

	Residential	Commercial	Industrial	Other Public Authority	Other Water Utility	Miscellaneous	Private Fire Service	Public Fire Service	Total
April 2007									
Gross Revenues	1,043,337.61	772,537.05	270,915.68	176,955.03	150,720.94	26.00	116,116.61		2,529,608.92
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,043,337.61	772,537.05	270,915.68	175,955.03	150,720.94	26.00	116,116.61	0.00	2,529,608.92
Gross Consumption	259,766	235,029	174,219	62,912	136,123				868,049
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	259,766	235,029	174,219	62,912	136,123	0	0	0	868,049
May 2007									
Gross Revenues	1,216,196.11	866,675.32	282,776.32	188,807.42	128,440.63	20.00	113,171.16		2,796,086.96
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,216,196.11	866,675.32	282,776.32	188,807.42	128,440.63	20.00	113,171.16	0.00	2,796,086.96
Gross Consumption	303,661	262,589	182,620	66,069	114,935				929,874
Less: Corrections & Allowances	-	-	-	-					0
Net Consumption	303,661	262,589	182,620	66,069	114,935	0	0	0	929,874
June 2007									
Gross Revenues	1,559,833.35	1,053,802.63	344,181.80	222,548.15	184,974.63	19.50	113,466.62		3,478,826.68
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,559,833.35	1,053,802.63	344,181.80	222,548.15	184,974.63	19.50	113,466.62	0.00	3,478,826.68
Gross Consumption	368,810	307,238	225,532	74,248	165,857				1,141,684
Less: Corrections & Allowances	-	-	-	-					0
Net Consumption	368,810	307,238	225,532	74,248	165,857	0	0	0	1,141,684
July 2007									
Gross Revenues	1,501,135.41	1,079,446.05	360,904.66	237,219.46	172,546.54	39.50	124,596.24		3,475,887.86
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,501,135.41	1,079,446.05	360,904.66	237,219.46	172,546.54	39.50	124,596.24	0.00	3,475,887.86
Gross Consumption	338,235	303,398	225,195	78,579	152,780				1,098,187
Less: Corrections & Allowances	-	-	-	-					0
Net Consumption	338,235	303,398	225,195	78,579	152,780	0	0	0	1,098,187

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF RATE STUDIES
FOR TWELVE MONTHS ENDED NOVEMBER 30, 2007

	Residential	Commercial	Industrial	Other Public Authority	Other Water Utility	Miscellaneous	Private Fire Service	Public Fire Service	Total
August 2007									
Gross Revenues	1,512,531.07	1,093,703.13	360,451.11	231,478.73	171,729.74	40.00	123,226.60		3,493,160.38
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,512,531.07	1,093,703.13	360,451.11	231,478.73	171,729.74	40.00	123,226.60	0.00	3,493,160.38
Gross Consumption	339,625	302,493	216,815	74,835	149,086				1,082,855
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	339,625	302,493	216,815	74,835	149,086	0	0	0	1,082,855
September 2007									
Gross Revenues	1,463,094.48	1,064,626.62	366,728.91	255,184.87	189,565.87	20.00	125,513.07		3,464,733.82
Less: Corrections & Allowances	0.00	0.00	0.00	0.00					0.00
Net Revenues	1,463,094.48	1,064,626.62	366,728.91	255,184.87	189,565.87	20.00	125,513.07	0.00	3,464,733.82
Gross Consumption	334,623	306,481	231,498	87,073	163,986				1,123,660
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	334,623	306,481	231,498	87,073	163,986	0	0	0	1,123,660
October 2007									
Gross Revenues	1,513,082.15	1,104,715.71	388,378.79	253,426.27	176,088.54	20.00	132,268.89		3,567,980.35
Less: Corrections & Allowances	0.00	0.00	0.00	0.00	0.00				0.00
Net Revenues	1,513,082.15	1,104,715.71	388,378.79	253,426.27	176,088.54	20.00	132,268.89	0.00	3,567,980.35
Gross Consumption	339,467	306,985	239,775	85,518	152,961				1,124,706
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	339,467	306,985	239,775	85,518	152,961	0	0	0	1,124,706
November 2007									
Gross Revenues	1,210,589.57	942,922.99	314,335.67	212,225.92	130,048.41	40.92	132,507.38		2,942,670.86
Less: Corrections & Allowances	0.00	0.00	0.00	0.00	0.00				0.00
Net Revenues	1,210,589.57	942,922.99	314,335.67	212,225.92	130,048.41	40.92	132,507.38	0.00	2,942,670.86
Gross Consumption	267,448	256,542	203,556	66,651	112,653				906,849
Less: Corrections & Allowances	-	-	-	-	-				0
Net Consumption	267,448	256,542	203,556	66,651	112,653	0	0	0	906,849

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF RATE STUDIES
FOR TWELVE MONTHS ENDED NOVEMBER 30, 2007

	Residential	Commercial	Industrial	Other Public Authority	Other Water Utility	Miscellaneous	Private Fire Service	Public Fire Service	Total
Twelve Months Ended November 30, 2007									
Gross Revenues	15,150,974.14	11,048,270.15	3,798,057.87	2,447,686.05	1,670,278.29	209.67	1,553,451.74	0.00	35,668,927.91
Less: Corrections & Allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Revenues	15,150,974.14	11,048,270.15	3,798,057.87	2,447,686.05	1,670,278.29	209.67	1,553,451.74	0.00	35,668,927.91
Gross Consumption	3,579,260	3,207,802	2,416,630	831,539	1,474,591	0	0	0	11,509,822
Less: Corrections & Allowances	0	0	0	0	0	0	0	0	0
Net Consumption	3,579,260	3,207,802	2,416,630	831,539	1,474,591	0	0	0	11,509,822

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
RESIDENTIAL CLASS

		Meters	Total Billing Determinates
Chattanooga			
5/8 - Inch meter		724,348.49	724,349
3/4 - Inch meter		1,123.98	1,124
1 - Inch meter		2,115.20	2,116
1 1/2 - Inch meter		222.91	223
2 - Inch meter		123.07	123
3 - Inch meter		2.84	3
4 - Inch meter		0.00	0
6 - Inch meter		0.00	0
8 - Inch meter		0.00	0
Total Meters		727,936.49	727,936
Volumetric			
First	400 Cubic Feet	2,333,155	2,333,155
Next	6,100 Cubic Feet	1,919,894	1,919,894
Next	43,500 Cubic Feet	73,753	73,753
Next	450,000 Cubic Feet	5,013	5,013
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		4,331,816	4,331,816
Lookout Mountain			
5/8 - Inch meter		20,202.67	20,203
3/4 - Inch meter		484.52	485
1 - Inch meter		1,328.98	1,329
1 1/2 - Inch meter		22.14	22
2 - Inch meter		34.01	34
3 - Inch meter		0.00	0
4 - Inch meter		0.00	0
6 - Inch meter		0.00	0
8 - Inch meter		0.00	0
Total Meters		22,072	22,072
Volumetric			
First	400 Cubic Feet	75,282	75,282
Next	6,100 Cubic Feet	184,707	184,707
Next	43,500 Cubic Feet	28,606	28,606
Next	450,000 Cubic Feet	56	56
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		288,651	288,651

Lakeview			
	5/8 - Inch meter	33,451.15	33,451
	3/4 - Inch meter	4.00	4
	1 - Inch meter	47.83	48
	1 1/2 - Inch meter	0.00	0
	2 - Inch meter	0.00	0
	3 - Inch meter	0.00	0
	4 - Inch meter	0.00	0
	6 - Inch meter	0.00	0
	8 - Inch meter	0.00	0
	Total Meters	33,503	33,503
Volumetric			
First	400 Cubic Feet	108,976	108,976
Next	6,100 Cubic Feet	84,893	84,893
Next	43,500 Cubic Feet	843	843
Next	450,000 Cubic Feet	0	0
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
	Total Consumption	194,711	194,711
Lone Oak			
	5/8 - Inch meter	1,280.67	1,281
	3/4 - Inch meter	0.00	0
	1 - Inch meter	0.00	0
	1 1/2 - Inch meter	0.00	0
	2 - Inch meter	0.00	0
	3 - Inch meter	0.00	0
	4 - Inch meter	0.00	0
	6 - Inch meter	0.00	0
	8 - Inch meter	0.00	0
	Total Meters	1,281	1,281
Volumetric			
First	2.67 (100 CCF)	2,976	2,976
In Excess	2.67 (100 CCF)	5,189	5,189
	Total Consumption	8,165	8,165
Suck Creek			
	5/8 - Inch meter	2,504.33	2,504
	3/4 - Inch meter	0.00	0
	1 - Inch meter	12.00	12
	1 1/2 - Inch meter	0	0
	2 - Inch meter	0	0
	3 - Inch meter	0	0
	4 - Inch meter	0	0
	6 - Inch meter	0	0
	8 - Inch meter	0	0
	Total Meters	2,516	2,516
Volumetric			
First	2 (100 CCF)	4,617	4,617
Next	10.67 (100 CCF)	8,898	8,898
All Over	12.67 (100 CCF)	1,941	1,941
	Total Consumption	15,456	15,456

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
COMMERCIAL CLASS

	Meters	Total Billing Determinates
Chattanooga		
5/8 - Inch meter	71,456	71,456
3/4 - Inch meter	1,620	1,620
1 - Inch meter	16,347	16,347
1 1/2 - Inch meter	3,743	3,743
2 - Inch meter	11,819	11,819
3 - Inch meter	507	507
4 - Inch meter	212	212
6 - Inch meter	125	125
8 - Inch meter	11	11
Total Meters	105,839	105,839
Volumetric		
First 400 Cubic Feet	273,897	273,897
Next 6,100 Cubic Feet	1,273,674	1,273,674
Next 43,500 Cubic Feet	1,758,183	1,758,183
Next 450,000 Cubic Feet	865,003	865,003
Next 1,000,000 Cubic Feet	54,423	54,423
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	4,225,280	4,225,280
Lookout Mountain		
5/8 - Inch meter	757	757
3/4 - Inch meter	24	24
1 - Inch meter	233	233
1 1/2 - Inch meter	33	33
2 - Inch meter	88	88
3 - Inch meter	0	0
4 - Inch meter	0	0
6 - Inch meter	0	0
8 - Inch meter	0	0
Total Meters	1,135	1,135
Volumetric		
First 400 Cubic Feet	3,165	3,165
Next 6,100 Cubic Feet	19,382	19,382
Next 43,500 Cubic Feet	20,852	20,852
Next 450,000 Cubic Feet	15,955	15,955
Next 1,000,000 Cubic Feet	2,351	2,351
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	61,706	61,706
Lakeview		
5/8 - Inch meter	1,780	1,780
3/4 - Inch meter	0	0
1 - Inch meter	229	229
1 1/2 - Inch meter	0	0
2 - Inch meter	85	85
3 - Inch meter	0	0
4 - Inch meter	0	0
6 - Inch meter	0	0
8 - Inch meter	0	0
Total Meters	2,094	2,094
Volumetric		
First 400 Cubic Feet	5,328	5,328
Next 6,100 Cubic Feet	14,019	14,019
Next 43,500 Cubic Feet	8,577	8,577
Next 450,000 Cubic Feet	387	387
Next 1,000,000 Cubic Feet	0	0
All Over 1,500,000 Cubic Feet	0	0
Total Consumption	28,310	28,310

Lone Oak		
5/8 - Inch meter	23	23
3/4 - Inch meter	0	0
1 - Inch meter	0	0
1 1/2 - Inch meter	0	0
2 - Inch meter	0	0
3 - Inch meter	0	0
4 - Inch meter	0	0
6 - Inch meter	0	0
8 - Inch meter	0	0
Total Meters	23	23
Volumetric		
First 2.67 (100 CCF)	21	21
In Excess 2.67 (100 CCF)	36	36
Total Consumption	57	57
Suck Creek		
5/8 - Inch meter	43	43
3/4 - Inch meter	0	0
1 - Inch meter	0	0
1 1/2 - Inch meter	0	0
2 - Inch meter	0	0
3 - Inch meter	0	0
4 - Inch meter	0	0
6 - Inch meter	0	0
8 - Inch meter	0	0
Total Meters	43	43
Volumetric		
First 2 (100 CCF)	37	37
Next 10.67 (100 CCF)	45	45
All Over 12.67 (100 CCF)	0	0
Total Consumption	82	82

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
INDUSTRIAL CLASS

		Meters	Total Billing Determinates
Chattanooga			
5/8 - Inch meter		279	279
3/4 - Inch meter		24	24
1 - Inch meter		297	297
1 1/2 - Inch meter		82	82
2 - Inch meter		984	984
3 - Inch meter		0	0
4 - Inch meter		261	261
6 - Inch meter		69	69
8 - Inch meter		0	0
Total Meters		1,995	1,995
Volumetric			
First	400 Cubic Feet	5,451	5,451
Next	6,100 Cubic Feet	55,241	55,241
Next	43,500 Cubic Feet	250,313	250,313
Next	450,000 Cubic Feet	1,036,831	1,036,831
Next	1,000,000 Cubic Feet	903,338	903,338
All Over	1,500,000 Cubic Feet	976,318	976,318
Total Consumption		3,227,592	3,227,592
Lookout Mountain			
5/8 - Inch meter		0	0
3/4 - Inch meter		0	0
1 - Inch meter		0	0
1 1/2 - Inch meter		0	0
2 - Inch meter		0	0
3 - Inch meter		0	0
4 - Inch meter		0	0
6 - Inch meter		0	0
8 - Inch meter		0	0
Total Meters		0	0
Volumetric			
First	400 Cubic Feet	0	0
Next	6,100 Cubic Feet	0	0
Next	43,500 Cubic Feet	0	0
Next	450,000 Cubic Feet	0	0
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		0	0
Lakeview			
5/8 - Inch meter		0	0
3/4 - Inch meter		0	0
1 - Inch meter		0	0
1 1/2 - Inch meter		0	0
2 - Inch meter		0	0
3 - Inch meter		0	0
4 - Inch meter		0	0
6 - Inch meter		0	0
8 - Inch meter		0	0
Total Meters		0	0
Volumetric			
First	400 Cubic Feet	0	0
Next	6,100 Cubic Feet	0	0
Next	43,500 Cubic Feet	0	0
Next	450,000 Cubic Feet	0	0
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		0	0

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
OTHER PUBLIC AUTHORITY CLASS

		Meters	Total Billing Determinates
Chattanooga			
5/8 - Inch meter		1,990	1,990
3/4 - Inch meter		136	136
1 - Inch meter		1,582	1,582
1 1/2 - Inch meter		770	770
2 - Inch meter		3,494	3,494
3 - Inch meter		49	49
4 - Inch meter		251	251
6 - Inch meter		21	21
8 - Inch meter		0	0
Total Meters		8,293	8,293
Volumetric			
First	400 Cubic Feet	22,317	22,317
Next	6,100 Cubic Feet	178,173	178,173
Next	43,500 Cubic Feet	347,355	347,355
Next	450,000 Cubic Feet	472,759	472,759
Next	1,000,000 Cubic Feet	77,413	77,413
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		1,098,017	1,098,017
Lookout Mountain			
5/8 - Inch meter		158	158
3/4 - Inch meter		12	12
1 - Inch meter		143	143
1 1/2 - Inch meter		11	11
2 - Inch meter		66	66
3 - Inch meter		0	0
4 - Inch meter		0	0
6 - Inch meter		0	0
8 - Inch meter		0	0
Total Meters		390	390
Volumetric			
First	400 Cubic Feet	952	952
Next	6,100 Cubic Feet	6,654	6,654
Next	43,500 Cubic Feet	5,148	5,148
Next	450,000 Cubic Feet	0	0
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		12,753	12,753
Lakeview			
5/8 - Inch meter		54	54
3/4 - Inch meter		0	0
1 - Inch meter		20	20
1 1/2 - Inch meter		11	11
2 - Inch meter		22	22
3 - Inch meter		0	0
4 - Inch meter		0	0
6 - Inch meter		0	0
8 - Inch meter		0	0
Total Meters		107	107
Volumetric			
First	400 Cubic Feet	158	158
Next	6,100 Cubic Feet	1,347	1,347
Next	43,500 Cubic Feet	1,831	1,831
Next	450,000 Cubic Feet	1,092	1,092
Next	1,000,000 Cubic Feet	0	0
All Over	1,500,000 Cubic Feet	0	0
Total Consumption		4,428	4,428

TENNESSEE-AMERICAN WATER COMPANY
RECONCILIATION OF REGULAR METERS AND CONSUMPTION
FOR THE TEST YEAR ENDED NOVEMBER 30, 2007
OTHER WATER UTILITY CLASS

	Meters	Signal Mtn., Ft. Oglethorp., Catoosa Util.	Total Billing Determinates
Chattanooga			
5/8 - Inch meter	0		0
3/4 - Inch meter	0		0
1 - Inch meter	0		0
1 1/2 - Inch meter	0		0
2 - Inch meter	10		10
3 - Inch meter	0		0
4 - Inch meter	33		33
6 - Inch meter	0		0
8 - Inch meter	0		0
Total Meters	43	0	43
Volumetric			
First 400 Cubic Feet	9		9
Next 6,100 Cubic Feet	20		20
Next 43,500 Cubic Feet	0		0
Next 450,000 Cubic Feet	0		0
Next 1,000,000 Cubic Feet	0		0
All Over 1,500,000 Cubic Feet	0		0
Ft. Oglethorpe		489,860	489,860
Catoosa Co		501,752	501,752
Signal Mt		515,804	515,804
Walden's Ridge		463,797	463,797
Total Consumption	29	1,971,213	1,971,242

Lookout Mountain				
	5/8 - Inch meter	0		0
	3/4 - Inch meter	0		0
	1 - Inch meter	0		0
	1 1/2 - Inch meter	0		0
	2 - Inch meter	0		0
	3 - Inch meter	0		0
	4 - Inch meter	0		0
	6 - Inch meter	0		0
	8 - Inch meter	0		0
	Total Meters	0	0	0
Volumetric				
First	400 Cubic Feet	0		0
Next	6,100 Cubic Feet	0		0
Next	43,500 Cubic Feet	0		0
Next	450,000 Cubic Feet	0		0
Next	1,000,000 Cubic Feet	0		0
All Over	1,500,000 Cubic Feet	0		0
	Total Consumption	0	0	0
Lakeview				
	5/8 - Inch meter	0		0
	3/4 - Inch meter	0		0
	1 - Inch meter	0		0
	1 1/2 - Inch meter	0		0
	2 - Inch meter	0		0
	3 - Inch meter	0		0
	4 - Inch meter	0		0
	6 - Inch meter	0		0
	8 - Inch meter	0		0
	Total Meters	0	0	0
Volumetric				
First	400 Cubic Feet	0		0
Next	6,100 Cubic Feet	0		0
Next	43,500 Cubic Feet	0		0
Next	450,000 Cubic Feet	0		0
Next	1,000,000 Cubic Feet	0		0
All Over	1,500,000 Cubic Feet	0		0
	Total Consumption	0	0	0

Annualize rate increase effective 5/22/07
Residential
Chattanooga

	5/8	3/4	1	1 1/2	2	3	4	
Dec-06	59,424 65	84 10	161 43	6 00	3 00			
Jan-07	65,340 72	96 63	186 87	19 17	12 30			
Feb-07	56,030 42	76 87	153 47	18 00	11 77			
Mar-07	62,670 25	93 63	172 83	20 00	12 00			
Apr-07	56,482 93	81 17	159 70	18 30	11 00			
May-07	62,896 69	102 47	181 26	21 05	10 01	0 54		
Jun-07	59,447 30	94 65	174 06	20 26	10 06	1 70		
	9 26	15 55	25 88	51 79	82 85	155 35		
blended rate	$10 09	16 96	28 22	56 46	90 33	169 38		
eff 5/22/07	10 42	17 51	29 14	58 30	93 27	174 89		
diff in blend rate	0 33	0 55	0 92	1 84	2 94	5 51		
diff in new rate	1 16	1 96	3 26	6 51	10 42	19 54		
	420,900 97	1,048 34	3,310 74	667 37	625 99	10 59	426,563 98	
	19,446 40	52 32	160 01	37 19	29 56	9 38	19,734 86	

	4	61	435	4500	10000	15000	
Dec-06	188,103 92	128,882 04	4,318 04				
Jan-07	206,840 46	141,647 36	2,798 18	654 00			
Feb-07	173,724 46	103,363 52	2,022 02	80 00			
Mar-07	195,272 08	117,119 10	2,285 82	1,800 00	4,000 00	3,998 00	
Apr-07	182,108 80	129,755 06	3,083 14	245 00			
May-07	199,327 79	155,516 35	3,722 92				
Jun-07	62,425 62	59,189 45	1,493 84	84 20			
Jul-07	157 77	65 48	(176 61)	(1,800 00)	(4,000 00)	(3,998 00)	
Aug-07	190 61	82 47					
Sep-07	59 08	72 76					
Oct-07	53 81						
Nov-07	21 22	15 63					
	1,208,285 62	835,709 22	19,547 35	1,063 20	-	-	
Eff 2005	0 172	2 730	1 715	1 282	0 980	0 582	
eff 5/22/07	0 194	3 073	1 931	1 443	1 103	0 655	
	0 022	0 343	0 216	0 161	0 123	0 073	
	26,582 28	286,648 26	4,222 23	171 18	-	-	317,623 95
							763,922 79

Annualize rate increase effective 5/22/07
Residential

Lookout Mtn	5/8	3/4	1	1 1/2	2	
Dec-06	1,667 53	37 73	104 83	-	1 00	
Jan-07	1,636 77	37 70	106 00	2 13	3 00	
Feb-07	1,629 37	38 00	105 00	2 00	3 00	
Mar-07	1,630 37	37 23	106 00	2 00	3 00	
Apr-07	1,655 44	39 70	107 63	2 00	3 00	
May-07	1,885 17	40 59	109 92	2 00	3 01	
	10,104 65	230 95	639 38	10 14	16 01	
	10 39	15 55	25 88	51 79	82 85	
eff 5/22/07	11 70	17 51	29 14	58 30	93 27	
diff in new rate	1 31	1 96	3 26	6 51	10 42	
	13,237 09	452 67	2,084 39	66 00	166 81	16,006 96

	4	61	435	
Dec-06	5,803 13	7,492 71	165 16	
Jan-07	5,813 20	8,220 80	96 00	
Feb-07	5,649 29	6,517 71	80 00	
Mar-07	5,765 85	6,576 15	114 00	
Apr-07	6,201 57	11,438 09	911 34	
May-07	6,490 47	17,269 27	2,127 87	
Jun-07	16 16	36 37	(351 66)	
	35,739 67	57,551 10	3,142 71	
	0 640	3 516	2 501	
eff 5/22/07	0 721	3 958	2 816	
diff in new rate	0 081	0 442	0 315	
	2,894 91	25,437 59	989 95	29,322 45
				45,329 41

Annualize rate increase effective 5/22/07

Residential

Lakeview	5/8	3/4	1	
Dec-06	2,743.57	1.00	4.00	
Jan-07	2,735.40	1.00	4.00	
Feb-07	2,719.95	1.00	3.83	
Mar-07	2,763.66	1.00	4.00	
Apr-07	2,745.63	-	4.00	
May-07	2,796.48	-	4.00	
Jun-07	2,813.10		4.13	
	10.39	15.55	25.88	
blended rate	10.99	16.45	27.38	
eff 5/22/07	11.70	17.51	29.14	
diff in blended rat	0.71	1.06	1.76	
diff in new rate	1.31	1.96	3.26	
	21,621.14	7.84	77.70	21,706.68
	1,985.19	-	7.25	1,992.44
	4	61	435	
Dec-06	9,039.12	7,029.88	63.00	
Jan-07	9,027.51	6,883.67	109.82	
Feb-07	8,744.65	5,521.51	4.84	
Mar-07	8,811.78	5,543.22	-	
Apr-07	8,904.30	6,061.54	99.16	
May-07	9,069.94	6,456.22	31.50	
Jun-07	5,100.58	5,137.72	15.97	
Jul-07	3.63	3.56		
Aug-07	1.60	1.22		
Nov-07	15.47	45.43		
	58,718.58	42,683.97	324.29	
	0.316	3.008	1.993	
eff 5/22/07	0.356	3.386	2.244	
diff in new rate	0.040	0.378	0.251	
	2,348.74	16,134.54	81.40	18,564.68
				42,263.80
			1,836,652.55	851,516.00

Annualize rate increase effective 5/22/07
Commercial
Chattanooga

	5/8	3/4	1	1 1/2	2	3	4	6	8	
Dec-06	13,153.24	116.97	1,222.84	70 00	370.88	33 07	4 00	9.00		
Jan-07	5,695.38	151 13	1,451.20	350 97	1,115.17	35.33	20 80	11.60	1 00	
Feb-07	4,934 20	121 30	1,251 40	314 80	980.77	32 03	23 90	9.47	1 00	
Mar-07	5,448.17	141 00	1,400.36	342 07	1,057.60	34.17	17 87	10.00	1 00	
Apr-07	4,956.60	122 00	1,272 09	316 23	988.00	36.87	18 00	10.00	1 00	
May-07	5,499.65	143.36	1,422.22	343.09	1,065.40	38.34	18.19	10.03	1.00	
Jun-07	5,201.50	132.92	1,375.82	328.06	1,030.75	46.81	16.86	10.25	1.02	
	9.26	15.55	25.88	51 79	82.85	155.35	258 92	517 85	828.55	
blended rate	$10.09	16.96	28.22	56.46	90.33	169.38	282 31	564 62	903 38	
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	291.49	582.99	932.77	
diff in new rate	1 16	1 96	3.26	6 51	10.42	19 54	32 57	65.14	104 22	
diff in blend rate	$0.33	$0.55	$0.92	$1 84	$2 94	$5.51	$9 18	$18.37	$29 39	
	46,037 20	1,559 70	26,145.56	11,308 87	58,120.85	4,099 58	3,346 75	3,914.47	521 10	155,054 08
	$1,701 65	$73.47	$1,264.82	$602 25	$3,028.80	$257 96	$154 69	$188.33	$30 02	7,302 18

	4	61	435	4500	10000	
Dec-06	21,749.24	95,473.16	129,373.28	58,115 32	3,094.00	
Jan-07	23,375.17	103,948.15	137,660.68	69,359.00	8,074.00	
Feb-07	20,107 82	85,249.66	112,580.32	50,317 00	1,527.00	
Mar-07	22,729 11	98,720.75	130,493.48	59,040 66	5,311.00	
Apr-07	21,314 75	93,533.25	127,410.66	63,118 34	5,042.00	
May-07	23,527 43	105,656.40	140,536.87	65,493 56	5,578.00	
Jun-07	6,951 06	29,795.52	39,797 24	19,490 72	41.62	
Jul-07	132 20	(26.07)	43.85			
Aug-07	81 55	53.04				
Sep-07	3 18	1 02				
Oct-07	0 47					
Nov-07	8.00	5.25				
	139,979 98	612,410.33	816,896.38	384,934 60	28,667.62	
	0.172	2.730	1 715	1.282	0.990	
eff 5/22/07	0.194	3.073	1.931	1.443	1.103	
diff in new rate	0 022	0 343	0 216	0.161	0.123	
	3,079 56	210,056 74	176,449 62	61,974.47	3,526.12	455,086 51
						617,442.77

Lookout Mtn	5/8	3/4	1	1 1/2	2	
Dec-06	119.80	2.00	16.00			
Jan-07	58.27	2 00	16.00	3 13	6 40	
Feb-07	56 83	2 00	16.00	3 00	6.00	
Mar-07	56 00	2.00	16.23	3 00	6.00	
Apr-07	56.13	2 00	17 00	3 00	7.07	
May-07	63.97	2.00	22.00	3.00	9.00	
	411 00	12 00	103 23	15.13	34 47	
	10.39	15.55	25 88	51 79	82 85	
eff 5/22/07	11.70	17.51	29.14	58.30	93.27	
diff in new rate	1 31	1 96	3.26	6 51	10 42	
	536.42	23 52	336 54	98 52	359.14	1,356.14

	4	61	435	4500	
Dec-06	219.00	1,037.00	639.00		
Jan-07	209.12	923.20	387 68		
Feb-07	206.00	791 00	188 00		
Mar-07	220.00	915 00	285 00		
Apr-07	243.53	1,295 13	1,072 00	422 34	
May-07	278.58	1,886.97	1,710.00	1,584.00	
	1,376.23	6,848.30	4,281 68	2,006.34	
	0 640	3.516	2 501	1 749	
eff 5/22/07	0.721	3.958	2.816	1.969	
diff in new rate	0 081	0.442	0.315	0 220	
	111 47	3,026 95	1,348.73	441 39	4,928 55
					6,284.69

Annualize rate increase effective 5/22/07
Commercial

Lakeview	5/8	3/4	1	1 1/2	2	
Dec-06	210 88	-	18 20			
Jan-07	143.27	-	18 93	-	8 00	
Feb-07	142 87	-	19 60	-	7 83	
Mar-07	142 87	-	19 00	-	8.00	
Apr-07	145.13	-	19 00	-	8 00	
May-07	143.27	-	20.33	-	8.00	
Jun-07	142.64	-	19.22	-	8.00	
	10.39	15 55	25.86	51 79	62 85	
Blended rate	$10 99	$16 45	$27 38	$54 79	$87 66	
eff 5/22/07	11.70	17.51	29.14	58.30	93.27	
diff in blended rate	0 60	0 90	1 50	3 00	4 81	
diff in new rate	$0.71	$1 06	$1 76	$3 51	$5 61	
	655.09	-	201 01	-	223.59	1.079 69
	86.20	-	28 91	-	38 47	153 57

	4	61	435	4500	
Dec-06	449.74	1.364 10	975 50	219 66	
Jan-07	431.67	1.132 33	222.00		
Feb-07	436.84	1.203 32	719 84		
Mar-07	429.00	1.158 00	398 00		
Apr-07	436.00	1.043 00	356 00		
May-07	446.13	1,157.53	431.34		
Jun-07	242.20	695.28	651.49		
Jul-07	(1.91)	(12.00)			
	2.869.67	7.741 56	3.754 17	219 66	
	0.316	3 008	1 993	1 425	
eff 5/22/07	0.356	3.386	2.244	1.604	
diff in new rate	0.040	0 378	0 251	0 179	
	114.79	2.926 31	942 30	39 32	4.022 71
					5,255.97
					628,983.43

Annualize rate increase effective 5/22/07
Industrial
Chattanooga

	5/8	3/4	1	1-1/2	2	3	4	6	
Dec-06	18 00	1.00	17 00	4 00	42 25	-	13 24	7 78	
Jan-07	27.00	2.00	27 00	7 00	89 40	-	27.67	5 00	
Feb-07	22 00	2.00	24 00	7 00	83 47	-	21 67	5 00	
Mar-07	24 13	2 00	26 00	7 00	86 00	-	25 13	5 00	
Apr-07	22 00	2.00	24 00	7 00	84 00	-	21 30	5 00	
May-07	24 06	2 00	26 05	7.42	87 10	-	25 05	5.00	
Jun-07	22 61	1 98	24 57	6 54	83 89	-	20 95	5.11	
	9 26	15 55	25 88	51 79	62 85	155 35	258 92	517.85	
blended rate	$10 09	16 96	28 22	56.46	90 33	169 38	282 31	564.62	
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	291.49	582.99	
diff in blended rate	$0 33	$0 55	$0 92	$1 84	$2 94	$5 51	$9 18	$18 37	
diff in new rate	1 16	1 96	3.26	6 51	10 42	19 54	32 57	65 14	
	159 14	21 56	469.60	256 61	4,920 54	-	4,366 15	2,135 28	12,328 88
	$7 40	$1 09	$22 59	$12 02	$246 49	$0 00	$192 39	$93 86	$575.84

	4	61	435	4500	10000	15000	
Dec-06	448 00	4.589 00	20.157.00	80.647 00	69.118 00	53,430 00	
Jan-07	460.47	4.683.37	22.056 50	84,699 66	75.198.00	58.191.00	
Feb-07	433 61	4.355.41	19,778 66	82.693 32	75.296.00	51,570.00	
Mar-07	464 00	4.510 00	20.774 00	88,873 00	77.583.00	58.854 00	
Apr-07	435 73	4,500 43	20.663 84	84.318 00	68.250 00	54,730 00	
May-07	456 31	4.620 29	21,719 20	84,559 94	71.992 00	59.997 00	
Jun-07	151.93	1,352.21	5,076.21	23,886.50	20,123.68	19,804.07	
	2.870 05	28.610 71	130.225 41	529,677 42	457.560 68	356.576 07	
	0 172	2.73	1.715	1.282	0.98	0.582	
eff 5/22/07	0.194	3.073	1.931	1.443	1.103	0.655	
diff in new rate	0 022	0 343	0.216	0 161	0 123	0 073	
	63.14	9.813.47	28.128 69	85.278 06	56.279 96	26,030 05	205.593 38
							$218,498.10

Annualize rate increase effective 5/22/07

OPA

Chatt

	5/8	3/4	1	1 1/2	2	3	4	6	
Dec-06	155 57	10 87	113 57	20 00	356 98	4 03	8 00	1 00	
Jan-07	176 00	12 20	136.47	69 23	290.10	4 87	22 00	1 00	
Feb-07	160 23	10 80	128 37	65 87	270 40	3.00	22 37	1 00	
Mar-07	166.40	11 00	132 00	69.70	289.43	5.17	22 00	1 70	
Apr-07	161 30	11 00	128 43	66.00	277.90	3.23	22 13	2 00	
May-07	166 27	11 02	132 99	70.23	294 76	5.02	22 04	2 00	
Jun-07	161 53	11 05	131 26	62 53	242 28	3.06	18 24	1 97	
	9 26	15 55	25 88	51 79	82 85	155 35	258 92	517 85	
blended rate	$10.09	16 96	28 22	56.46	90 33	169 38	282 31	564 62	
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	291.49	582.99	
diff in new rates	1 16	1 96	3 26	6 51	10 42	19 54	32 57	65.14	
diff in blended rates	$0 33	$0 55	$0 92	$1 84	$2 94	$5 51	$9 18	$18 37	
	1.143 49	131 10	2,516 13	2,350 32	18,543 15	494 70	3,860 81	566.72	29,606 43
	$52 84	$6.11	$120 67	$114 79	$711 94	$16 86	$167 56	$36 24	$1.227 01

	4	61	435	4500	10000	
Dec-06	1.746 47	13.699 53	24.535.00	36.828 00	5.305 00	
Jan-07	1,734 07	12.627 45	22.882 16	36.112 32	3.704 00	
Feb-07	1.620 88	12.521 14	22.142 98	34.284 00	3.235 00	
Mar-07	1.766.41	13,779 77	24.808 16	37,189 00	4.482 66	
Apr-07	1.830.46	13.972 02	25.470 18	35.409 34	6.993 00	
May-07	1.930 99	15.513 54	28.175 25	36.433 35	5.407 86	
Jun-07	550 83	4.447 39	7.646 06	7.608 63	571 49	
Jul-07	0.53	(26.21)	(86.80)			
	11.180 64	86.534 63	155,572 99	223.864 64	29.699.01	
	0 172	2.73	1.715	1 282	0.98	
eff 5/22/07	0.194	3.073	1.931	1.443	1.103	
	0 022	0 343	0 216	0.161	0 123	
	245 97	29,681 38	33.603 77	36.042 21	3.652 98	103.226 30
						$134,059.74

Lookout Mtn

	5/8	3/4	1	1 1/2	2	
Dec-06	13 00	1 00	32.41			
Jan-07	13 00	1 00	10 57	1 13	6 17	
Feb-07	13 00	1 00	10 00	1 00	6 00	
Mar-07	12 00	1 00	10 00	1 00	6 00	
Apr-07	14 33	1 00	10 07	1 00	6 00	
May-07	14.40	1.00	10.00	1.00	6.00	
	79 74	6 00	83.04	5 13	30 17	
	$10.39	15 55	25.88	51.79	82 85	
eff 5/22/07	11.70	17.51	29.14	58.30	93.27	
diff in new rate	$1 31	$1 96	$3.26	$6 51	$10 42	
	$104 46	$11 76	$270 72	$33 42	$314 38	$734 74

	4	61	435	
Dec-06	54 00	257 00	125 00	
Jan-07	55 20	257 64	152 16	
Feb-07	58 00	262 00	133 00	
Mar-07	64 00	417 00	305 00	
Apr-07	81 27	413.73	125 00	
May-07	86.86	673.90	505.21	
	400 33	2.281 27	1.345 37	
	0.64	3.52	2.501	
eff 5/22/07	0.721	3.958	2.816	
diff in new rate	0 081	0 442	0 315	
	32.43	1.008 32	423 79	1.464 54
				2,199.28

Annualize rate increase effective 5/22/07
OPA
Lakeview

	5/8	3/4	1	1 1/2	2	
Dec-06	4 00	-	9 40			
Jan-07	4 00	-	1 00	1 00	2 00	
Feb-07	4 00	-	1 00	1 00	2 00	
Mar-07	4 00	-	1 00	1 00	2 00	
Apr-07	4 00	-	1 00	1 00	2 00	
May-07	4 00	-	1 00	1 00	2 00	
Jun-07	4 79	-	1 00	1 00	2 27	
	$10 39	15 55	25 88	51 79	82 85	
blended rate	$10 99	$16 45	$27 38	$54 79	$87 66	
eff 5/22/07	11.70	17.51	29.14	58.30	93.28	
diff in blended rate	$0 71	$1 06	$1 76	$3 51	$5.62	
diff in new rate	$1 31	$1 96	$3 26	$6 51	$10.43	
	31 44	-	46 96	32 55	104.30	215 25
	3 40	-	1 76	3 50	12 76	21 43

	4	61	435	
Dec-06	16 00	121 00	38 00	
Jan-07	13 00	85 00		
Feb-07	11 00	115 00	34 00	
Mar-07	13 00	108 00	32 00	
Apr-07	20 00	115 00	43 00	
May-07	10 00	99 00	45 00	
Jun-07	11.04	73.45	96.71	
	98 04	777 45	723 71	
	0.316	3.01	1.993	
eff 5/22/07	0.356	3.386	2.244	
diff in new rate	0 040	0 378	0.251	
	3 92	293 88	181 65	479.45
				716.12
				136,975.14

Sale for Resale

	5/8	3/4	1	1 1/2	2	3	4		
Dec-06					-		3.32		
Jan-07					1.00		3.00		
Feb-07					1.00		3.00		
Mar-07					1.00		3.00		
Apr-07					1.00		3.00		
May-07					1.00		3.00		
Jun-07					0.97		3.08		
	9.26	15.55	25.88	51.79	82.85	155.35	258.92	517.85	
blended rate	$10.09	16.96	28.22	56.46	90.33	169.38	282.31	564.62	
eff 5/22/07	10.42	17.51	29.14	58.30	93.27	174.89	291.49	582.99	
diff in new rates	1.16	1.96	3.26	6.51	10.42	19.54	32.57	65.14	
diff in blended rates	$0.33	$0.55	$0.92	$1.84	$2.94	$5.51	$9.18	$18.37	
					52.10		596.68		648.78
					2.84		28.25		31.09
									679.88

Private Fire Diameter		Old Rates	New Rates		
1"		24 12	27.15		
1 1/2"	1	54.4	61.24	54 40	61.24
2"	13	96 75	108.92	1,257.75	1,415 96
2 1/5"	1	147 53	166.09	147 53	166 09
3"	2	217 48	244 83	434 96	489 66
4"	83	435 5	490 28	36,146 50	40,693 24
6"	757	870 32	979.79	658,832 24	741,701 03
8"	299	1742 11	1961 24	520,890 89	586,410.76
10"	16	2613 37	2942 08	39,200 55	44,131.20
12"	19	3484 78	3923 1	66,210.82	74,538.90
	1,190			1,323,175 64	1,489,608 08
				1,438,263.31	
				(115,087 67)	

TENNESSEE-AMERICAN WATER COMPANY
ANNUALIZATION OF YEAR-END CUSTOMERS
FOR THE YEAR ENDED NOVEMBER 30, 2007

		Residential				Commercial				Other Public Authority			
		Chattanooga	Lookout Mtn.	Lakeview	Total	Chattanooga	Lookout Mtn.	Lakeview	Total	Chattanooga	Lookout Mtn.	Lakeview	Total
November 2006		58,891	1,790	2,755	63,436	7,933	89	169	8,191	624	28	8	660
December 2006		58,796	1,811	2,749	63,356	7,914	84	170	8,168	621	30	8	659
January 2007		58,991	1,786	2,740	63,517	7,907	86	170	8,163	619	32	8	659
February 2007		59,110	1,777	2,725	63,612	7,919	84	170	8,173	618	31	8	657
March 2007		59,236	1,779	2,769	63,784	7,957	83	170	8,210	619	30	8	657
April 2007		59,304	1,808	2,750	63,862	7,985	85	172	8,242	621	32	8	661
May 2007	1,716	59,385	1,810	2,800	63,995	7,983	87	172	8,242	623	32	8	663
June 2007		59,462	1,830	2,817	64,109	8,023	91	170	8,284	627	31	9	667
July 2007	1,704	59,445	1,854	2,822	64,121	8,002	97	170	8,269	631	31	9	671
August 2007		59,511	1,846	2,844	64,201	8,030	94	170	8,294	629	31	9	669
September 2007		59,679	1,848	2,812	64,339	8,036	94	167	8,297	630	31	9	670
October 2007		59,564	1,856	2,840	64,260	8,036	93	169	8,298	626	31	9	666
November 2007	1,680	59,405	1,837	2,836	64,078	7,992	89	165	8,246	630	31	9	670
Thirteen Month Average		59,291	1,818	2,789	63,898	7,978	89	170	8,237	624	31	8	663
Additional Customers					72,994								
Difference Between the Customers at the End of the Calendar Year and the Thirteen Month Average		114	19	47	180	14	0	(5)	9	6	0	1	7

TENNESSEE-AMERICAN WATER COMPANY
ANNUALIZATION OF YEAR-END CUSTOMERS
FOR THE YEAR ENDED NOVEMBER 30, 2007

	Residential			
	Chattanooga	Lookout Mtn.	Lakeview	Total
Additional Customers Added	114	19	47	180
5/8-Inch meter	1,368	228	564	2,160
Avg. Usage Per Month Per Customer	6.0	13.1	6.8	
First 400 cubic feet	5,472	912	2,256	8,640
Next 6,100 cubic feet	2,736	2,075	1,015	5,826
Next 43,500 cubic feet				
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	8,208	2,987	3,271	14,466
Revenues Generated	23,724	11,538	10,839	46,101

	Commercial			
	Chattanooga	Lookout Mtn.	Lakeview	Total
Additional Customers Added	14	0	(5)	9
1 -Inch meter	168	0	(60)	108
Avg. Usage Per Month Per Customer	39.9	54.4	13.6	
First 400 cubic feet	672	0	(240)	432
Next 6,100 cubic feet	6,031	0	(570)	5,461
Next 43,500 cubic feet				
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	6,703	0	(810)	5,893
Revenues Generated Commercial	23,559	0	(3,764)	19,795

TENNESSEE-AMERICAN WATER COMPANY
ANNUALIZATION OF YEAR-END CUSTOMERS
FOR THE YEAR ENDED NOVEMBER 30, 2007

	Other Public Authority			
	Chattanooga	Lookout Mtn.	Lakeview	Total
Additional Customers Added	6	0	1	7
1 -Inch meter	72	0	12	84
Avg. Usage Per Month Per Customer	132.4	32.7	41.2	
First 400 cubic feet	288	0	48	336
Next 6,100 cubic feet	4,392	0	446	4,838
Next 43,500 cubic feet	4,853			4,853
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	9,533	0	494	10,027
Revenues Generated OPA	25,022	0	1,877	26,899
Total Revenues Generated	72,305	11,538	6,952	92,795

TENNESSEE-AMERICAN WATER COMPANY
ADDITIONAL CUSTOMERS ADDED THROUGH THE ATTRITION YEAR
2008 RATE FILING

	Residential	Commercial	Industrial	Other Public Authority	Other Water Utility	73671 Total Customers	Multiplier	Additional Bills	
November 2007	64,078	8,246	125	670	8	73,127	12		
December 2007	29	6				34	12	408	31
January 2008	29	6				34	12	408	31
February 2008	29	6				34	12	408	31
March 2008	29	6				34	12	408	32
April 2008	29	6				34	12	408	31
May 2008	29	6				34	12	408	31
June 2008	29	6				34	12	408	31
July 2008	29	6				34	12	408	32
August 2008	29	6				34	12	408	31
September 2008	29	6				34	12	408	31
October 2008	29	6				34	11	374	31
November 2008	29	6				34	10	340	32
December 2008	29	6				34	9	306	25
January 2009	29	6				34	8	272	25
February 2009	29	6				34	7	238	25
March 2009	29	6				34	6	204	25
April 2009	29	6				34	5	170	25
May 2009	29	6				34	4	136	25
June 2009	29	6				34	3	102	25
July 2009	29	6				34	2	68	25
August 2009	29	6				34	1	34	
Total Customers at the End of the Attrition Year	64,687	8,361	125	670	8	73,841		6,324	
Customer Bills Added by Area Served	5,365	925	0	0	0	6,290			
Customer Bills Added by Area Served									
Chattanooga	4,975	896	0	0		5,871			
Lookout Mtn.	154	10				164			
Lakeview	237	19				256			
	5,366	925	0	0		6,291			
Consumption Added by Area Served									
Chattanooga	29,850	35,750		0		65,600			
Lookout Mtn.	2,017	544				2,561			
Lakeview	1,375	257				1,632			
	33,242	36,551		0		69,793			

TENNESSEE-AMERICAN WATER COMPANY
ADDITIONAL CUSTOMERS ADDED THROUGH THE ATTRITION YEAR
2008 RATE FILING

	Residential			
	Chattanooga	Lookout Mtn.	Lakeview	Total
Additional Customers Added	4,976	154	237	5,366
5/8-Inch meter	4,976	154	237	5,366
Avg. Usage Per Month Per Customer	6.0	13.1	5.8	
First 400 cubic feet	19,900	616	948	21,464
Next 6,100 cubic feet	9,950	1,401	427	11,778
Next 43,600 cubic feet				
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	29,850	2,017	1,375	33,242
Revenues Generated	86,276	7,791	4,556	98,623

	Commercial			
	Chattanooga	Lookout Mtn.	Lakeview	Total
Additional Customers Added	896	10	19	925
1 -Inch meter	896	10	19	925
Avg. Usage Per Month Per Customer	39.9	54.4	13.5	
First 400 cubic feet	3,584	40	76	3,700
Next 6,100 cubic feet	32,166	504	181	32,851
Next 43,500 cubic feet				
Next 450,000 cubic feet				
Next 1,000,000 Cubic Feet				
All Over 1,500,000 Cubic Feet				
Total Consumption	35,750	544	257	36,551
Revenues Generated Commercial	125,661	2,315	1,194	129,160

TENNESSEE-AMERICAN WATER COMPANY
ADDITIONAL CUSTOMERS ADDED THROUGH THE ATTRITION YEAR
2008 RATE FILING

CUSTOMERS ADDED BY MONTH

Private Fire	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	June 08	July 08	Aug 08	Sept 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	June 09	July 09	Aug 09	Attrition Year Average Customers
SIZE																							
1-1/2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-1/2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SIZE																							
1-1/2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
2-1/2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
4	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63
6	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787
8	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299
10	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
12	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
TOTAL	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190
Public fire																							
Ridgeside	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
Public Fire	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978

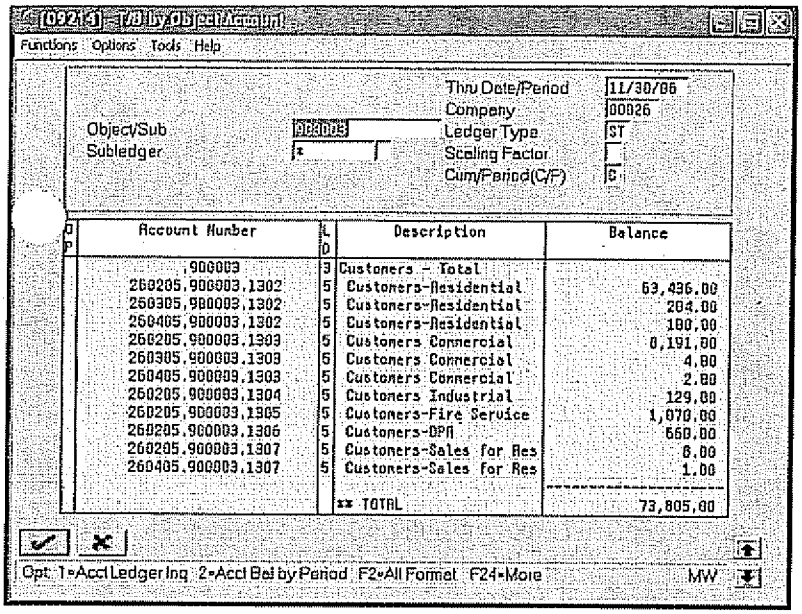
Tennessee American Water
Residential Customer Count

Year	Customers	Chg in Cust.			Suck Cr	Lone Oak
1986	57,277					
1987	57,771	494	0.86%			
1988	57,997	226	0.39%			
1989	57,864	(133)	-0.23%			
1990	57,807	(57)	-0.10%			
1991	57,939	132	0.23%			
1992	58,472	533	0.92%			
1993	58,840	368	0.63%			
1994	59,208	368	0.63%			
1995	59,501	293	0.49%			
1996	59,501	69	0.12%			
1997	59,570	69	0.12%			
1998	59,784	214	0.36%			
1999	60,141	357	0.60%			
2000	60,242	101	0.17%			
2001	60,063	(179)	-0.30%			
2002	60,344	281	0.47%			
2003	60,951	607	1.01%			
2004	61,688	737	1.21%		197	87
2005	62,328	640	1.04%	does not incl Lone Oak & Suck Creek	201	92
2006	63,356	1,028	1.65%		205	100
2007	64,078	722	1.14%		212	108
Total		6,870	11.39%			
Avg		327.14	0.54%			

Dec-07	64,078	0.54%	347.5713
	per month		29

Tennessee American Water
Commercial Customer Count

Year	Customers	Chg in Cust.			Suck Cr	Lone Oak
1986	6,024					
1987	6,155	131	2.17%			
1988	6,262	107	1.74%			
1989	6,335	73	1.17%			
1990	6,380	45	0.71%			
1991	6,393	13	0.20%			
1992	6,438	45	0.70%			
1993	6,495	57	0.89%			
1994	6,588	93	1.43%			
1995	6,696	108	1.64%			
1996	6,696	-	0.00%			
1997	7,003	307	4.58%			
1998	7,334	331	4.73%			
1999	7,588	254	3.46%			
2000	7,863	275	3.62%			
2001	7,924	61	0.78%			
2002	8,192	268	3.38%			
2003	8,260	68	0.83%			
2004	8,189	(71)	-0.86%		4	2
2005	8,208	19	0.23%	does not incl Lone Oak & Suck Creek	4	2
2006	8,168	(40)	-0.49%		4	2
2007	8,246	78	0.95%		4	2
Total		2,222	31.88%			
Avg		105.81	1.52%			
1-Dec	8,246	1.52%	125			
			10			


(09214) T/B by Object Account
Functions Options Tools Help
Thru Date/Period 11/30/06
Company 00026
Object/Sub 260305
Ledger Type ST
Subledger *
Scaling Factor
Cum/Period(C/F) C
Account Number
Description
Balance
260205,900003,1302 Customers-Residential 63,436.00
260305,900003,1302 Customers-Residential 204.00
260405,900003,1302 Customers-Residential 100.00
260205,900003,1303 Customers Commercial 8,191.00
260305,900003,1303 Customers Commercial 4.00
260405,900003,1303 Customers Commercial 2.00
260205,900003,1304 Customers Industrial 129.00
260205,900003,1305 Customers-Fire Service 1,070.00
260205,900003,1306 Customers-DPA 660.00
260205,900003,1307 Customers-Sales for Res 6.00
260405,900003,1307 Customers-Sales for Res 1.00
** TOTAL 73,805.00
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More
MW

[09714] - TB by Object Account

Functions Options Tools Help

Thru Date/Period: 12/31/06
Company: 00026
Object/Sub: 900003
Ledger Type: ST
Subledger: *
Scaling Factor:
Cum/Period(C/P): C

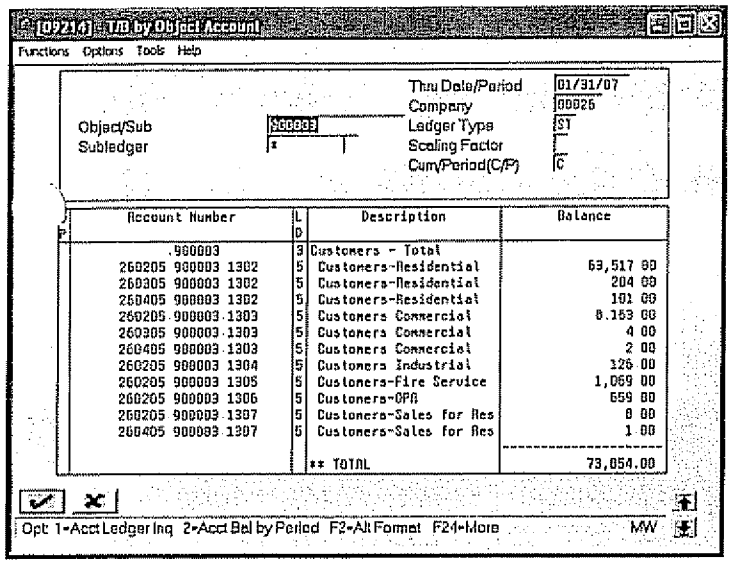
P	Account Number	L D	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	69,356.00
	260305 900003 1302	5	Customers-Residential	205.00
	260405 900003 1302	5	Customers-Residential	100.00
	260205 900003 1303	5	Customers Commercial	8,168.00
	260305 900003 1303	5	Customers Commercial	4.00
	260405 900003 1303	5	Customers Commercial	2.00
	260205 900003 1304	5	Customers Industrial	129.00
	260205 900003 1305	5	Customers-Fire Service	1,059.00
	260205 900003 1306	5	Customers-OPA	659.00
	260205 900003 1307	5	Customers-Sales for Res	8.00
	260405 900003 1307	5	Customers-Sales for Res	1.00
			** TOTAL	73,701.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW

260300 Suck Creek
260400 Lone Oak

Hancock

-55
-20



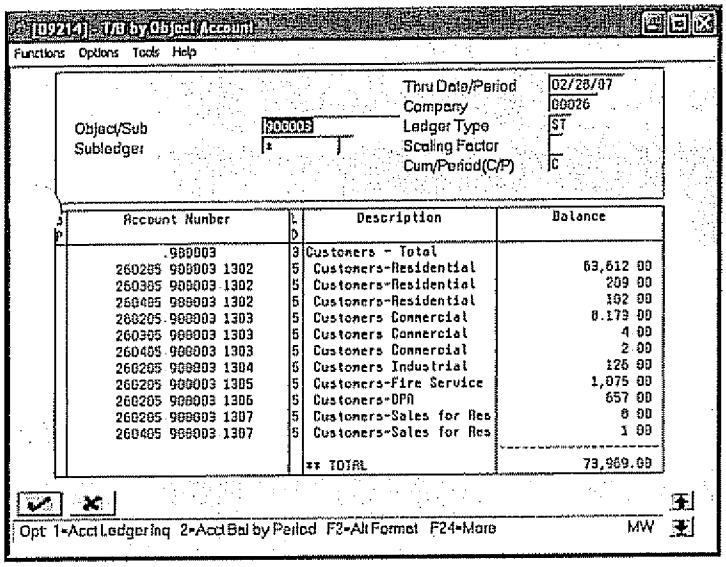
[09214] YTD by Object Account

Functions Options Tools Help

Thru Date/Period: 01/31/07
Company: 00025
Object/Sub: 900003
Ledger Type: ST
Subledger: *
Scaling Factor:
Cum/Period(C/P): C

P	Account Number	L D	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	69,517 00
	260305 900003 1302	5	Customers-Residential	204 00
	260405 900003 1302	5	Customers-Residential	101 00
	260205 900003 1303	5	Customers Commercial	8,163 00
	260305 900003 1303	5	Customers Commercial	4 00
	260405 900003 1303	5	Customers Commercial	2 00
	260205 900003 1304	5	Customers Industrial	126 00
	260205 900003 1305	5	Customers-Fire Service	1,069 00
	260205 900003 1306	5	Customers-OPA	659 00
	260205 900003 1307	5	Customers-Sales for Res	8 00
	260405 900003 1307	5	Customers-Sales for Res	1 00
			** TOTAL	73,054.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW



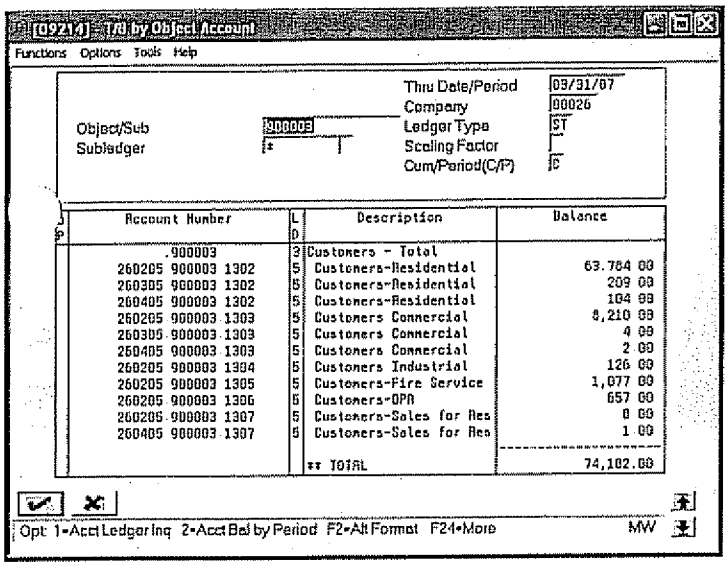
[0921.1] - T/B by Object Account

Functions Options Tools Help

Thru Date/Period: 02/28/07
Company: 00026
Object/Sub: 900003
Ledger Type: GT
Subledger: *
Scaling Factor:
Cum/Period(C/P): C

Account Number	L/D	Description	Balance
900003	3	Customers - Total	
260285 900003 1302	5	Customers-Residential	63,612 00
260385 900003 1302	5	Customers-Residential	209 00
260485 900003 1302	5	Customers-Residential	102 00
260285 900003 1303	5	Customers Commercial	8,179 00
260385 900003 1303	5	Customers Commercial	4 00
260485 900003 1303	5	Customers Commercial	2 00
260285 900003 1304	5	Customers Industrial	126 00
260285 900003 1305	5	Customers-Fire Service	1,075 00
260285 900003 1306	5	Customers-DPA	657 00
260285 900003 1307	5	Customers-Sales for Res	8 00
260485 900003 1307	5	Customers-Sales for Res	1 00
		** TOTAL	73,969.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F3=Alt Format F24=More MW



(09214) - T/B by Object Account

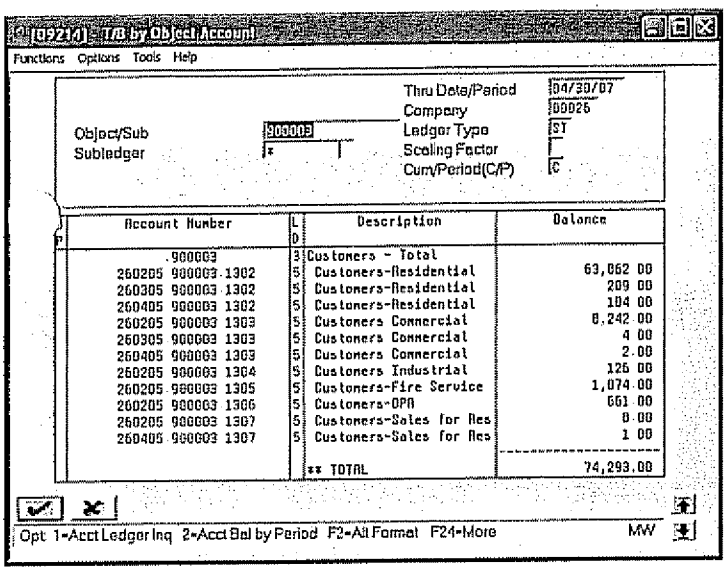
Functions Options Tools Help

Object/Sub: 900003
Subledger: *

Thru Date/Period: 09/31/07
Company: 00026
Ledger Type: ST
Scaling Factor:
Cum/Period(C/P): P

Account Number	L	Description	Balance
.900003	3	Customers - Total	
260205 900003 1302	5	Customers-Residential	63,784 00
260305 900003 1302	5	Customers-Residential	209 00
260405 900003 1302	5	Customers-Residential	104 00
260205 900003 1303	5	Customers Commercial	8,210 00
260305 900003 1303	5	Customers Commercial	4 00
260405 900003 1303	5	Customers Commercial	2 00
260205 900003 1304	5	Customers Industrial	126 00
260205 900003 1305	5	Customers-Fire Service	1,077 00
260205 900003 1306	5	Customers-OPA	657 00
260205 900003 1307	5	Customers-Sales for Res	8 00
260405 900003 1307	5	Customers-Sales for Res	1 00
		** TOTAL	74,102.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW



[09210] - TB by Object Account

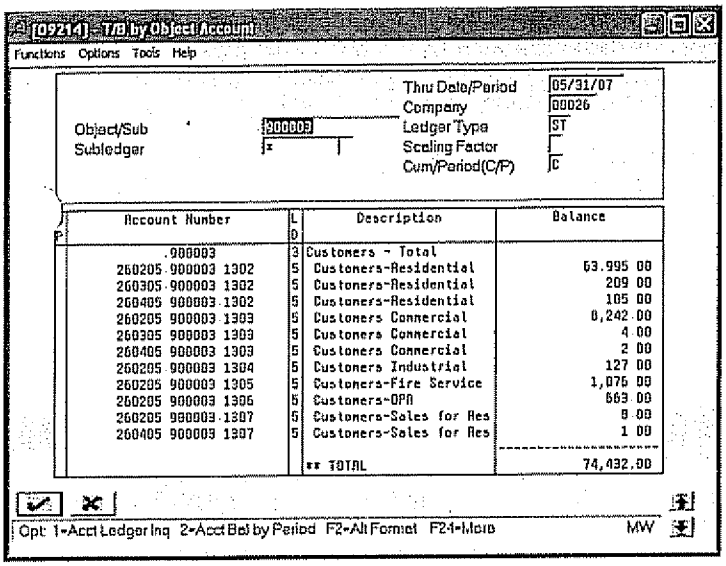
Functions Options Tools Help

Thru Date/Period: 04/30/07
Company: 00026
Object/Sub: 900003
Ledger Type: GT
Subledger: *
Scaling Factor:
Curr/Period(C/P): C

P	Account Number	L D	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	63,062.00
	260305 900003 1302	5	Customers-Residential	209.00
	260405 900003 1302	5	Customers-Residential	104.00
	260205 900003 1303	5	Customers Commercial	8,242.00
	260305 900003 1303	5	Customers Commercial	4.00
	260405 900003 1303	5	Customers Commercial	2.00
	260205 900003 1304	5	Customers Industrial	126.00
	260205 900003 1305	5	Customers-Fire Service	1,074.00
	260205 900003 1306	5	Customers-OPA	661.00
	260205 900003 1307	5	Customers-Sales for Res	8.00
	260405 900003 1307	5	Customers-Sales for Res	1.00
			** TOTAL	74,293.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More

MW



[09214] - T/B by Object Account

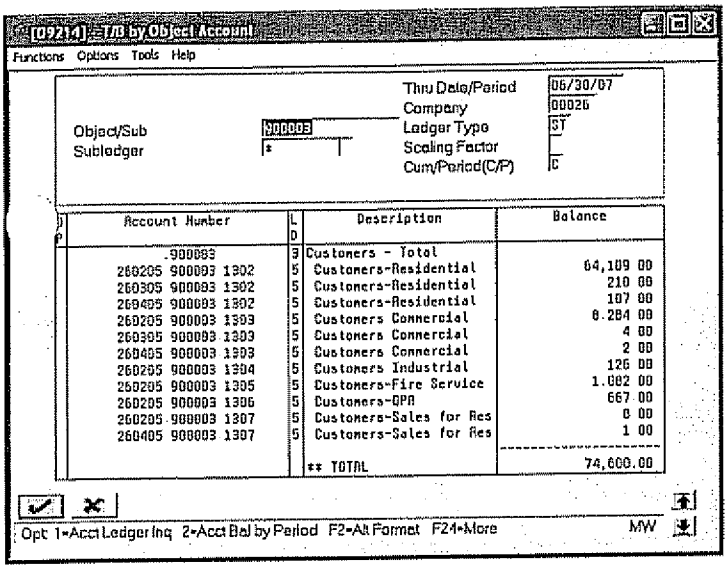
Functions Options Tools Help

Object/Sub 900003
Subledger

Thru Date/Period 05/31/07
Company 00026
Ledger Type ST
Scaling Factor
Cum/Period(C/P) C

P	Account Number	L D	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	63,995.00
	260305 900003 1302	5	Customers-Residential	209.00
	260405 900003 1302	5	Customers-Residential	105.00
	260205 900003 1303	5	Customers Commercial	8,242.00
	260305 900003 1303	5	Customers Commercial	4.00
	260405 900003 1303	5	Customers Commercial	2.00
	260205 900003 1304	5	Customers Industrial	127.00
	260205 900003 1305	5	Customers-Fire Service	1,075.00
	260205 900003 1306	5	Customers-OPA	663.00
	260205 900003 1307	5	Customers-Sales for Res	8.00
	260405 900003 1307	5	Customers-Sales for Res	1.00
			** TOTAL	74,432.00

Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW



[0721-1] T/B by Object Account

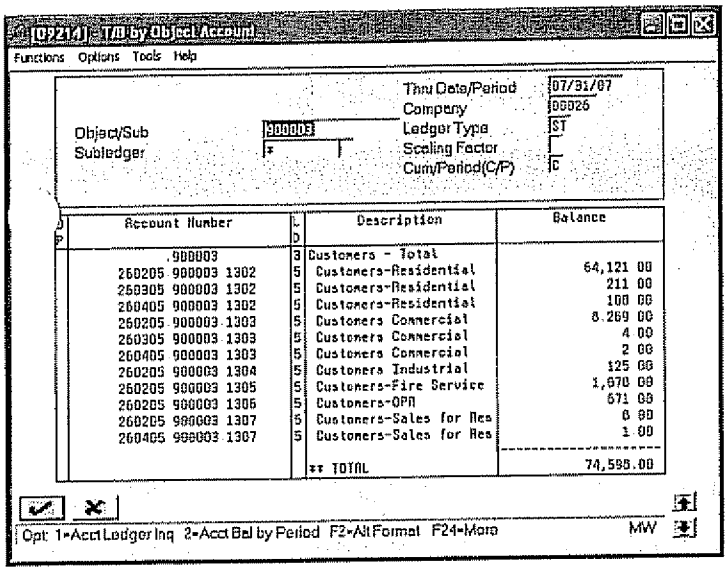
Functions Options Tools Help

Object/Sub 900003
Subledger *

Thru Date/Period 06/30/07
Company 00026
Ledger Type ST
Scaling Factor
Cum/Period(C/P) C

Account Number	L D	Description	Balance
900003	3	Customers - Total	
260205 900003 1302	5	Customers-Residential	64,109 00
260305 900003 1302	5	Customers-Residential	210 00
260405 900003 1302	5	Customers-Residential	107 00
260205 900003 1303	5	Customers Commercial	8,284 00
260305 900003 1303	5	Customers Commercial	4 00
260405 900003 1303	5	Customers Commercial	2 00
260205 900003 1304	5	Customers Industrial	126 00
260205 900003 1305	5	Customers-Fire Service	1,082 00
260205 900003 1306	5	Customers-OPA	667 00
260205 900003 1307	5	Customers-Sales for Res	0 00
260405 900003 1307	5	Customers-Sales for Res	1 00
		** TOTAL	74,600.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW



(P7214) T/B by Object Account

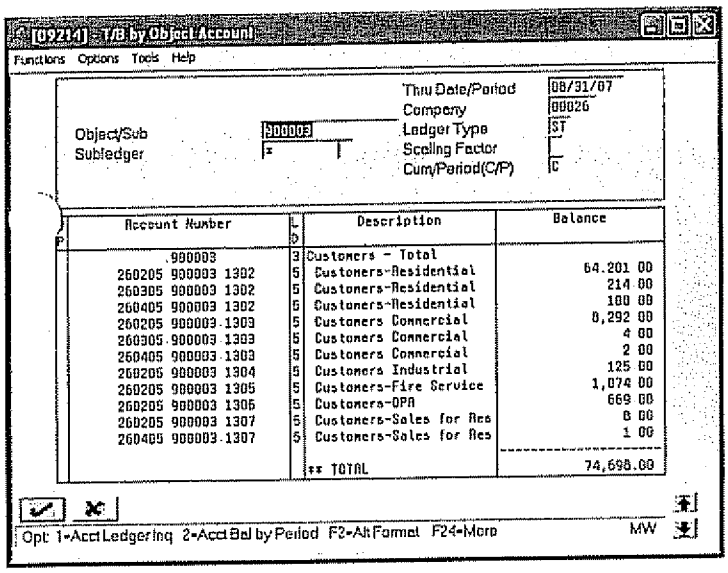
Functions Options Tools Help

Object/Sub 900003
Subledger *

Thru Date/Period 07/31/07
Company 00026
Ledger Type ST
Scaling Factor
Cum/Period(C/P) C

D P	Account Number	L O	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	64,121 00
	260305 900003 1302	5	Customers-Residential	211 00
	260405 900003 1302	5	Customers-Residential	100 00
	260205 900003 1303	5	Customers Commercial	8,269 00
	260305 900003 1303	5	Customers Commercial	4 00
	260405 900003 1303	5	Customers Commercial	2 00
	260205 900003 1304	5	Customers Industrial	125 00
	260205 900003 1305	5	Customers-Fire Service	1,070 00
	260205 900003 1306	5	Customers-OPA	671 00
	260205 900003 1307	5	Customers-Sales for Res	6 00
	260405 900003 1307	5	Customers-Sales for Res	1 00
			** TOTAL	74,588.00

Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW



[09214] T/B by Object Account

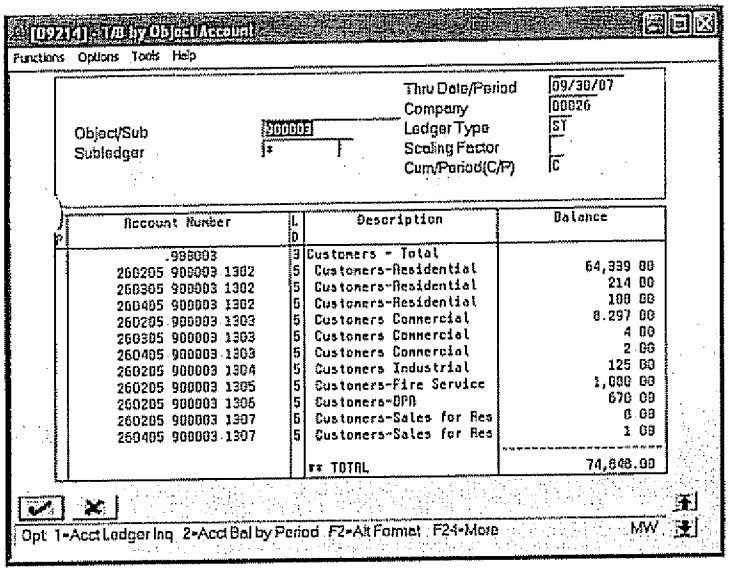
Functions Options Tools Help

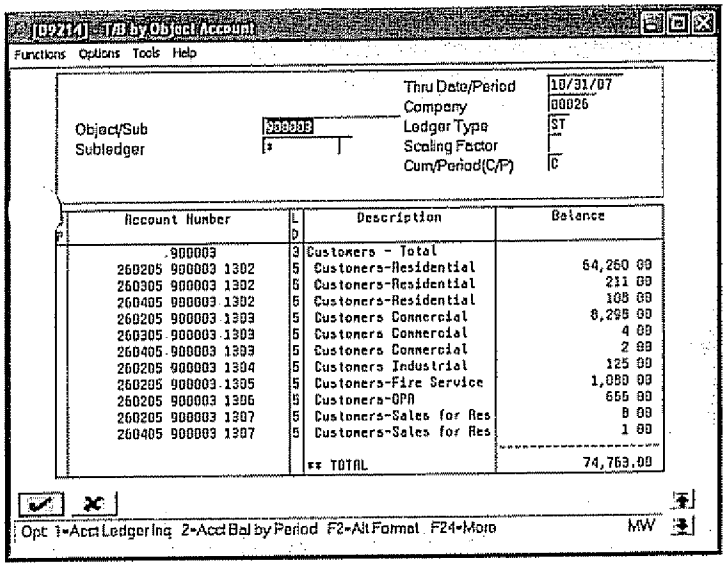
Object/Sub: 900003
Subledger: *

Thru Date/Period: 08/31/07
Company: 00026
Ledger Type: ST
Scaling Factor:
Cum/Period(C/P): C

P	Account Number	L S	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	64,201 00
	260305 900003 1302	5	Customers-Residential	214 00
	260405 900003 1302	5	Customers-Residential	100 00
	260205 900003 1303	5	Customers Commercial	8,292 00
	260305 900003 1303	5	Customers Commercial	4 00
	260405 900003 1303	5	Customers Commercial	2 00
	260205 900003 1304	5	Customers Industrial	125 00
	260205 900003 1305	5	Customers-Fire Service	1,074 00
	260205 900003 1306	5	Customers-OPA	669 00
	260205 900003 1307	5	Customers-Sales for Res	8 00
	260405 900003 1307	5	Customers-Sales for Res	1 00
			** TOTAL	74,698.00

Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW


[09214] T/B by Object Account
Functions Options Tools Help
Thru Date/Period 09/30/07
Company 00020
Object/Sub 900003
Ledger Type ST
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
L/D
Description
Balance
.900003 3 Customers - Total
260205 900003 1302 5 Customers-Residential 64,339 00
260305 900003 1302 5 Customers-Residential 214 00
260405 900003 1302 5 Customers-Residential 100 00
260205 900003 1303 5 Customers Commercial 8,297 00
260305 900003 1303 5 Customers Commercial 4 00
260405 900003 1303 5 Customers Commercial 2 00
260205 900003 1304 5 Customers Industrial 125 00
260205 900003 1305 5 Customers-Fire Service 1,000 00
260205 900003 1306 5 Customers-OPA 670 00
260205 900003 1307 6 Customers-Sales for Res 0 00
260405 900003 1307 5 Customers-Sales for Res 1 00
** TOTAL 74,848.00
Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW



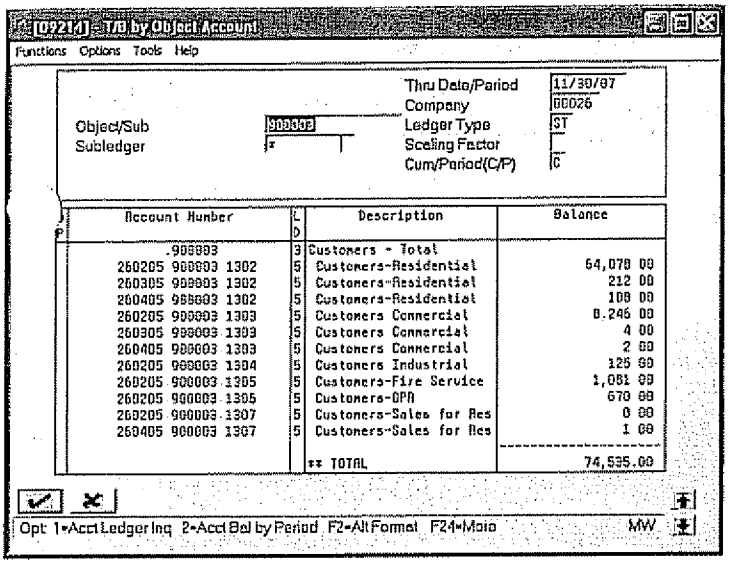
[09211] - TB by Object Account

Functions Options Tools Help

Thru Date/Period: 10/31/07
Company: 00026
Object/Sub: 900003
Ledger Type: ST
Subledger: *
Scaling Factor:
Cum/Period(C/P): C

P	Account Number	L D	Description	Balance
	900003	3	Customers - Total	
	260205 900003 1302	5	Customers-Residential	64,260 00
	260305 900003 1302	5	Customers-Residential	211 00
	260405 900003 1302	5	Customers-Residential	108 00
	260205 900003 1303	5	Customers Commercial	8,295 00
	260305 900003 1303	5	Customers Commercial	4 00
	260405 900003 1303	5	Customers Commercial	2 00
	260205 900003 1304	5	Customers Industrial	125 00
	260205 900003 1305	5	Customers-Fire Service	1,080 00
	260205 900003 1306	5	Customers-OPA	655 00
	260205 900003 1307	5	Customers-Sales for Res	8 00
	260405 900003 1307	5	Customers-Sales for Res	1 00
			** TOTAL	74,763.00

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW



(Q221J) T/B by Object Account

Functions Options Tools Help

Object/Sub 900303
Subledger

Thru Date/Period 11/30/07
Company 00026
Ledger Type ST
Scaling Factor
Cum/Period(C/P) C

Account Number	L b	Description	Balance
.900303	3	Customers - Total	
260205 900303 1302	5	Customers-Residential	64,078 00
260305 900303 1302	5	Customers-Residential	212 00
260405 900303 1302	5	Customers-Residential	108 00
260205 900303 1303	5	Customers Commercial	8,246 00
260305 900303 1303	5	Customers Commercial	4 00
260405 900303 1303	5	Customers Commercial	2 00
260205 900303 1304	5	Customers Industrial	125 00
260205 900303 1305	5	Customers-Fire Service	1,051 00
260205 900303 1306	5	Customers-OPA	670 00
260205 900303 1307	5	Customers-Sales for Res	0 00
260405 900303 1307	5	Customers-Sales for Res	1 00
		** TOTAL	74,535.00

Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW

Tennessee-American Water Company
Summary of Weather Normalization Adjustment

			1,000 Gallons
Residential Customers	-337,425	9,087	3,316,719	0.14181
Commercial Customers	-152,422		4,769,717	1.02941

Refer to Workpapers for calculation.

			Usage	Rate	Adjustment
Chattanooga	Residential				
	Next	6,100 Cubic Feet	(303,553)	3.073	(932,818)
Lookout Mtn					
	Next	6,100 Cubic Feet	(20,227)	3.958	(80,058)
Lakeview					
	Next	6,100 Cubic Feet	(13,644)	3.386	(46,199)
			(337,424)		(1,059,075)
Chattanooga	Commercial				
	Next	43,500 Cubic Feet	(149,242)	1.931	(288,186)
Lookout Mtn					
	Next	43,500 Cubic Feet	(2,180)	2.816	(6,139)
Lakeview					
	Next	43,500 Cubic Feet	(1,000)	2.244	(2,244)
			(152,422)		(296,569)

Tennessee American Water Company
Consolidated Factor Report
Lone Oak District - Residential
Twelve Months Ending November 30, 2007

Usage 100 Cubic Feet	Bills	Consumption	Bills	Consumption	Consolidated Factor
0	98	0	98	0	0
1	83	83	181	83	1,185
2	104	208	285	291	2,287
3	137	411	422	702	3,285
4	196	784	618	1,486	4,146
5	165	825	783	2,311	4,811
6	128	768	911	3,079	5,311
7	86	602	997	3,681	5,683
8	52	416	1,049	4,097	5,969
9	59	531	1,108	4,628	6,203
10	28	280	1,136	4,908	6,378
11	23	253	1,159	5,161	6,525
12	14	168	1,173	5,329	6,649
13	18	234	1,191	5,563	6,759
14	10	140	1,201	5,703	6,851
15	7	105	1,208	5,808	6,933
16	11	176	1,219	5,984	7,008
17	13	221	1,232	6,205	7,072
18	6	108	1,238	6,313	7,123
19	3	57	1,241	6,370	7,168
20	1	20	1,242	6,390	7,210
21	3	63	1,245	6,453	7,251
22	1	22	1,246	6,475	7,289
23	1	23	1,247	6,498	7,326
24	4	96	1,251	6,594	7,362
25	5	125	1,256	6,719	7,394
26	4	104	1,260	6,823	7,421
27	2	54	1,262	6,877	7,444
28	1	28	1,263	6,905	7,465
29	3	87	1,266	6,992	7,485
30	2	60	1,268	7,052	7,502
33	1	33	1,269	7,085	7,547
34	1	34	1,270	7,119	7,561
35	1	35	1,271	7,154	7,574
37	1	37	1,272	7,191	7,598
38	1	38	1,273	7,229	7,609
41	1	41	1,274	7,270	7,639
44	1	44	1,275	7,314	7,666
49	1	49	1,276	7,363	7,706
51	1	51	1,277	7,414	7,720
52	1	52	1,278	7,466	7,726
55	1	55	1,279	7,521	7,741
62	1	62	1,280	7,583	7,769
65	0	0	1,280	7,583	7,778
82	1	82	1,281	7,665	7,829
184	1	184	1,282	7,849	8,033
316	1	316	1,283	8,165	8,165

Tennessee American Water Company
Consolidated Factor Report
Lone Oak District - Commercial
Twelve Months Ending November 30, 2007

Usage 100 Cubic Feet	Bills	Consumption	Bills	Consumption	Consolidated Factor
0	12	0	12	0	0
1	6	6	18	6	12
2	2	4	20	10	18
4	0	0	20	10	26
11	2	22	22	32	54
12	1	12	23	44	56
13	1	13	24	57	57

Tennessee American Water Company
Consolidated Factor Report
Suck Creek District - Residential
Twelve Months Ending November 30, 2007

Usage 100 Cubic Feet	Bills	Consumption	Bills	Consumption	Consolidated Factor
0	138	0	138	0	0
1	172	172	310	172	2,400
2	225	450	535	622	4,628
3	289	867	824	1,489	6,631
4	334	1,336	1,158	2,825	8,345
5	311	1,555	1,469	4,380	9,725
6	243	1,458	1,712	5,838	10,794
7	220	1,540	1,932	7,378	11,620
8	183	1,464	2,115	8,842	12,226
9	113	1,017	2,228	9,859	12,649
10	69	690	2,297	10,549	12,959
11	40	440	2,337	10,989	13,200
12	35	420	2,372	11,409	13,401
13	27	351	2,399	11,760	13,567
14	15	210	2,414	11,970	13,706
15	13	195	2,427	12,165	13,830
16	7	112	2,434	12,277	13,941
17	8	136	2,442	12,413	14,045
18	7	126	2,449	12,539	14,141
19	5	95	2,454	12,634	14,230
20	7	140	2,461	12,774	14,314
21	4	84	2,465	12,858	14,391
22	5	110	2,470	12,968	14,464
23	5	115	2,475	13,083	14,532
24	6	144	2,481	13,227	14,595
25	3	75	2,484	13,302	14,652
26	1	26	2,485	13,328	14,706
27	3	81	2,488	13,409	14,759
28	3	84	2,491	13,493	14,809
29	2	58	2,493	13,551	14,856
30	5	150	2,498	13,701	14,901
31	2	62	2,500	13,763	14,941
32	3	96	2,503	13,859	14,979
33	1	33	2,504	13,892	15,014
34	3	102	2,507	13,994	15,048
35	2	70	2,509	14,064	15,079
36	2	72	2,511	14,136	15,108
37	4	148	2,515	14,284	15,135
38	3	114	2,518	14,398	15,158
39	1	39	2,519	14,437	15,178
40	1	40	2,520	14,477	15,197
41	2	82	2,522	14,559	15,215
43	1	43	2,523	14,602	15,247
44	1	44	2,524	14,646	15,262
48	3	144	2,527	14,790	15,318
50	2	100	2,529	14,890	15,340
52	1	52	2,530	14,942	15,358
53	1	53	2,531	14,995	15,366

57	1	57	2,532	15,052	15,394
58	1	58	2,533	15,110	15,400
59	1	59	2,534	15,169	15,405
64	1	64	2,535	15,233	15,425
65	0	0	2,535	15,233	15,428
71	2	142	2,537	15,375	15,446
81	1	81	2,538	15,456	15,456

Tennessee American Water Company
Consolidated Factor Report
Suck Creek District - Commercial
Twelve Months Ending November 30, 2007

Usage 100 Cubic Feet	Bills	Consumption	Bills	Consumption	Consolidated Factor
0	18	0	18	0	0
1	13	13	31	13	25
2	3	6	34	19	37
3	2	6	36	25	46
4	0	0	36	25	53
5	1	5	37	30	60
6	1	6	38	36	66
7	2	14	40	50	71
8	1	8	41	58	74
12	2	24	43	82	82

TN Routes Billed 13 Times - Sorted By Route #, Rate Class, Meter Size

Revenue Year	Utility Amount	1000 gallons Utility Usage	Meter Size	100 CF Utility Usage
Residential	83,390.11			
Commercial	60,169.04			
Industrial	6,183.46		0.688	8.19
				34.758
OPA	7,538.59			
	157,281.22	42,301.080		

	0-4	4-65	65-500	500-5000	5000-15000	over 15000	total usage charge	meter charge
Residential	16872	10901.11	257.5	0	0	0		
	0.1726	2.73	1.715					
	2902	29,760	442					
Commercial	2527	9578.59	8762.26	1118.23	0	0		
	0.172	2.73	1.715	1.282				
	434.72	26,149.55	15,061.58	1,433.57				
Industrial	56	350.00	701	2229	0	0		
	0.172	2.73	1.715	1.282				
	9.63	955.50	1,202.22	2,857.56	5059.66			
OPA	101	776.99	1333.75	824	0	0		
	0.172	2.73	1.715	1.282				
	17.36	2,121.18	2,287.38	1,056.37				

Usage Revenues:

						adj usage
Residential	2902	29,760.03	441.61			
Commercial	434.72	26,149.55	15,061.58	1,433.57		
Industrial	9.63	955.50	1,202.22	2,857.56		
OPA	17.36	2,121.18	2,287.38	1,056.37		
	3363.73	58,986.26	18,992.76	5,347.52		

Meter Count		5/8	3/4	1	1 1/2	2	3	4	
	Residential	5364	6	12	1				
	Commercial	676	13	139	26	69			
	Industrial	6	1	4	1	5		2	
	OPA	15	1	8	4	16	1		
		6061	21	163	32	90	1	2	
		9.26	15.55	25.88	51.79	82.85	155.35	258.92	
Meter Revenues		56124.66	326.55	4,218.44	1,657.28	7,456.50	155.35	517.64	70,456.82
Total Revenue:		157,147.12	59489	59,312.81	23,211.22	7,004.80	7,456.50	155.35	517.64

Variance from DL: 134.103 difference due to rounding and prorated meter charges

Usage:

						CCF	1000 gallons
Residential	16872	10901	258			28031	
Commercial	2527	9579	8762	1118		22007	
Industrial	56	350	701	2229		3336	
OPA	101	777	1334	824		3036	
	19557	21607	11075	4171	usage CCF	58,409	42306.76
	0.172	2.730	1.715	1.282			
	3364	58986	18993	5348	revenues	86,690.30	

@ current rates

eliminate routes with 13 billings:

usage priced at new rate:

16,872.17	10901.11	257.5			
0.194	3.073	1.931			
3,273.20	33,499.11	497.23		37,269.54	
2,527.46	9578.59	8762.26	1118.23		
0.194	3.073	1.931	1.443		
490.33	29,435.01	16,958.54	1,613.61	48,497.48	
56.00	350.00	701	2229		
0.194	3.073	1.931	1.443		
10.86	1,075.55	1,353.63	3,216.45	5,656.49	
100.95	776.99	1333.75	824		
0.194	3.073	1.931	1.443		
19.58	2,387.69	2,575.47	1,189.03	6,171.78	
				97,595.30	

meter charge priced at new rate:

5/8	3/4	1	1 1/2	2	3	4	
							56,406
							19,273
							1,304
							2,307
6,061	21	163	32	90	1	2	
10.42	17.51	29.14	58.30	93.27	174.89	291.49	
63,155.82	367.71	4,749.82	1,865.60	8,394.30	174.89	582.98	79,290.92
							176,886.22
							157,147.12
							19,739.10

TENNESSEE-AMERICAN WATER COMPANY
ACCUMULATED AMORTIZATION OF CAPITAL LEASE
@ 8-31-09

ACCOUNT NUMBER				AMOUNT
120	ACCUMULATED AMORTIZATION - CAPITAL LEASE			
		BALANCE @	11/30/07	1,007,317
	ADD:			
	PROVISION			132,542
	13 MONTH AVERAGE BALANCE AT 8/31/09		8/31/2009	1,139,858

Recalculated 13 mo average acc depr

Balance at 11/30/07	7-Nov	7-Dec	8-Jan	8-Feb	8-Mar	8-Apr	8-May	8-Jun	8-Jul	8-Aug	8-Sep	8-Oct	8-Nov
8,836	1,007,317	1,016,153	1,024,989	1,033,825	1,042,661	1,051,497	1,060,333	1,069,169	1,078,005	1,086,842	1,095,678	1,104,514	1,113,350

8-Dec	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	
1,122,186	1,131,022	1,139,858	1,148,694	1,157,530	1,166,367	1,175,203	1,184,039	1,192,875	1,139,858

TENNESSEE-AMERICAN WATER COMPANY
CWIP BALANCE
@ 8-31-09

BUDGET ITEM	ACCOUNT NO.		AMOUNT $
26020080- DV	343	331100	5,000
	343	331210	250,000
	345	333000	50,000
	348	335000	15,000
26020082 - A	343	331210	5,000
26020081- B	343	331210	250,000
C	343	331210	20,000
D	343	331210	20,000
	343	331350	80,000
26020084 - E	348	335000	25,000
26020083 - F	348	335000	2,000
26020086 -G	345	333000	5,000
26020085 - H	345	333000	3,000
26020088 -I	346	334130	1,000
	347	334200	1,000
26020087 - J	346	334130	15,000
	347	334200	15,000
SCADA - L	331	304300	5,000
26020090 - N	391	340100	1,500
26020093, 26020094, 26020095 - Q	332	320100	5,000
	325	311200	2,000
26020097 - S	343	331001	10,000
26020501 TDOT Relocations	343	331350	50,000
26020503, Citico WTP Pretreatment Phase 1	331	304300	7,837,500
Citico WTP Filtration Phase 2	331	304300	300,000
26020701 Pressure Reduction	343	331210	10,000
26020702 Missionary Ridge Storage Tank	342	330100	100,000
TOTAL			9,083,000

TENNESSEE-AMERICAN WATER COMPANY
ACCUMULATED DEFERRED F.I.T.
@ 8-31-09

ACCOUNT NUMBER			
	ACCUM DEF INCOME TAXES		
		11/30/07	**$15,511,634**
	ADD:		
	DEFERRED FIT - LIBRALIZED DEPRECIATION (DECEMBER 2007 THRU AUGUST 2009)		1,420,137
	TOTAL		16,931,771
	DEFERRED TAXES - (Dec 07 and JANUARY THRU DECEMBER 2008)		**810,324**
	DEFERRED TAXES - (JANUARY THRU AUGUST 2009)		**609,813**
			1,420,137
		6.5%	92,309
			1,327,828
		35%	464,740

TENNESSEE-AMERICAN WATER COMPANY
UTILITY PLANT ACQUISITION ADJUSTMENT
@ 8-31-09

				Unamortized Balance
Original aqcuisition adj 10 Year Amortization			$74,850	
Annual Amoritization	09/01/08	$7,485		$67,365
	09/01/09	7,485		59,880
	09/01/10	7,485		52,395
	09/02/11	7,485		44,910
	09/01/12	7,485		37,425
	09/01/13	7,485		29,940
	09/01/14	7,485		22,455
	09/02/15	7,485		14,970
	09/01/16	7,485		7,485
	09/01/17	7,485		(0)
Total Amortization		74,850	0	
Attrition Year Amortization		7,485	7,485	
Total Amortization			7,485	

TENNESSEE AMERICAN WATER
CIAC BALANCE TO BE DEDUCTED IN CALCULATING DEPRECIATION

		Balance 08/2009	Balance Nov-07	Avg Balance
271110	CIAC - NT - MAINS	$ 3,653,002	$ 3,572,802	$ 3,628,886
271120	CIAC - NT - EXT DEP	$ 1,902,086	$ 1,748,422	1,855,879
271200	CIAC - NT - SERVICES	$ 487,649	$ 487,649	487,649
271300	CIAC - NT - METERS	$ 95,036	$ 95,036	95,036
271400	CIAC - NT - HYDRANTS	$ 366,667	$ 366,667	366,667
271500	CIAC - NT - OTHER	$ 1,234,752	$ 1,234,752	1,234,752
271711	CIAC - TAXABLE - MAINS	$ 1,738,154	1,461,764	1,659,374
271711	CIAC - TAXABLE - MAINS	$ 395	0	395
271210	CIAC - TX - SERVICES	$ 1,246,866	1,246,866	1,246,866
271310	CIAC - TX - METERS	$ 87,344	87,344	87,344
271470	CIAC - TX - HYDRATXS	$ 188,122	188,122	188,122
271570	CIAC - TX - OTHER	$ (98,914)	(98,914)	(98,914)
272100	DEPRECIATION CONTR. PROPERTY	$ (2,446,595)	(2,132,009)	(2,353,040)
		$ 8,454,563	$ 8,258,501	$ 8,399,016
		$ 10,901,159	$ 10,390,510	$ 10,752,056

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

SUMMARY OF CHANGES IN CUSTOMER ADVANCES AND CIAC

JDE Account	AWW Acct	DESCRIPTION	Balance @ Nov-07	Dec-2007	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008
252120	252110	ADV FOR CONST - NT EXT	$ 5,364,762	$ (34,952)	$ 76,073	$ 76,074	$ 76,074	$ 76,074	$ 76,074	$ 76,074
252130	252200	ADV FOR CONST - NT SERVICES	20,515	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	306,608	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	50,086		0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	8,657	20,151	(817)	(817)	(817)	(817)	(817)	(817)
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	$ 5,750,627	$ (14,801)	$ 75,256	$ 75,257	$ 75,257	$ 75,257	$ 75,257	$ 75,257
		See cell G149, G223, G22								
271110	271110	CIAC - NT - MAINS	$ 3,572,802	0	4,002	4,002	4,002	4,002	4,002	4,002
271120	271120	CIAC - NT - EXT DEP	1,748,422	0	7,668	7,668	7,668	7,668	7,668	7,668
271130	271200	CIAC - NT - SERVICES	487,649	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	95,036	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	366,667	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	1,234,752	0	0	0	0	0	0	0
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	1,461,764	14,407	13,073	13,073	13,073	13,073	13,073	13,073
271220	271711	CIAC - TAX - EXT DEP	0	395	0	0	0	0	0	0
				0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	1,246,866	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	87,344	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRANTS	188,122	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	(98,914)	0	0	0	0	0	0	0
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,132,009)	(13,972)	(14,171)	(14,201)	(14,230)	(14,259)	(14,288)	(14,317)
		TOTAL CIAC	$ 8,258,501	$ 830	$ 10,572	$ 10,542	$ 10,513	$ 10,484	$ 10,455	$ 10,426

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

SUMMARY OF CHANGES IN CUSTOMER ADVANCES AND CIAC

JDE Account	AWW Acct	DESCRIPTION	Jul-2008	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009
252120	252110	ADV FOR CONST - NT EXT	$ 76,074	$ 76,074	$ 76,074	$ 76,074	$ 76,074	$ 76,074	$ 76,454	$ 76,455
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	(817)	(817)	(817)	(817)	0	0	0	0
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	$ 75,257	$ 75,257	$ 75,257	$ 75,257	$ 76,074	$ 76,074	$ 76,454	$ 76,455
		See cell G149, G223, G22								
271110	271110	CIAC - NT - MAINS	4,002	4,002	4,002	4,002	4,002	4,002	4,022	4,022
271120	271120	CIAC - NT - EXT DEP	7,668	7,668	7,668	7,668	7,668	7,668	7,706	7,706
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	13,073	13,073	13,073	13,073	13,073	13,073	13,138	13,138
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRANTS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(14,346)	(14,375)	(15,365)	(15,396)	(15,427)	(15,458)	(15,489)	(15,520)
		TOTAL CIAC	$ 10,397	$ 10,368	$ 9,378	$ 9,347	$ 9,316	$ 9,285	$ 9,377	$ 9,346

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

SUMMARY OF CHANGES IN CUSTOMER ADVANCES AND CIAC

JDE Account	AWW Acct	DESCRIPTION	Mar-2009	Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	TOTAL
252120	252110	ADV FOR CONST - NT EXT	$ 76,455	$ 76,455	$ 76,455	$ 76,455	$ 76,455	$ 76,455	6,854,336
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	20,515
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	306,608
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	50,086
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	20,638
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	$ 76,455	$ 76,455	$ 76,455	$ 76,455	$ 76,455	$ 76,455	$ 7,252,182
		See cell G149 G223 G22							
271110	271110	CIAC - NT - MAINS	4,022	4,022	4,022	4,022	4,022	4,022	$ 3,653,002
271120	271120	CIAC - NT - EXT DEP	7,706	7,706	7,706	7,706	7,706	7,706	1,902,086
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	487,649
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	95,036
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	366,667
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	1,234,752
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	13,138	13,138	13,138	13,138	13,138	13,138	1,738,154
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	395
			0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	1,246,866
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	87,344
271250	271470	CIAC - TAX - HYDRANTS	0	0	0	0	0	0	188,122
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	(98,914)
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(15,551)	(15,582)	(15,613)	(15,645)	(15,675)	(15,706)	(2,446,595)
									0
		TOTAL CIAC	$ 9,315	$ 9,284	$ 9,253	$ 9,221	$ 9,191	$ 9,160	$ 8,454,563

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

JDE Account	AWW Account	DESCRIPTION	Balance @ Nov-2007	Balance @ Dec-2007	Balance @ Jan-2008	Balance @ Feb-2008	Balance @ Mar-2008	Balance @ Apr-2008	Balance @ May-2008	Balance @ Jun-2008	Balance @ Jul-2008	Balance @ Aug-2008
252120	252110	ADV FOR CONST - NT EXT	$ 5,364,762	$ 5,329,810	$ 5,405,883	$ 5,481,957	$ 5,558,031	$ 5,634,105	$ 5,710,179	$ 5,786,253	$ 5,862,327	$ 5,938,401
252130	252200	ADV FOR CONST - NT SERVICES	20,515	20,515	20,515	20,515	20,515	20,515	20,515	20,515	20,515	20,515
252140	252400	ADV FOR CONST - NT METERS	-	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	306,608	306,608	306,608	306,608	306,608	306,608	306,608	306,608	306,608	306,608
252160	252500	ADV FOR CONST - NT OTHER	50,086	50,086	50,086	50,086	50,086	50,086	50,086	50,086	50,086	50,086
252220		ADV FOR CONST - TAX EXT	8,657	28,808	27,991	27,174	26,357	25,540	24,723	23,906	23,089	22,272
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS	-									
		TOTAL CUSTOMER ADVANCES	$ 5,750,627	$ 5,735,825	$ 5,811,082	$ 5,886,339	$ 5,961,596	$ 6,036,853	$ 6,112,110	$ 6,187,367	$ 6,262,624	$ 6,337,881
271110	271110	CIAC - NT - MAINS	3,572,802	$ 3,572,802	$ 3,576,804	$ 3,580,806	$ 3,584,808	$ 3,588,810	$ 3,592,812	$ 3,596,814	$ 3,600,816	$ 3,604,818
271120	271120	CIAC - NT - EXT DEP	1,748,422	1,748,422	1,756,090	1,763,758	1,771,426	1,779,094	1,786,762	1,794,430	1,802,098	1,809,765
271130	271200	CIAC - NT - SERVICES	487,649	487,649	487,649	487,649	487,649	487,649	487,649	487,649	487,649	487,649
271140	271300	CIAC - NT - METERS	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036
271150	271400	CIAC - NT - HYDRANTS	366,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667
271160	271500	CIAC - NT - OTHER	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	1,461,764	1,476,171	1,489,244	1,502,317	1,515,390	1,528,463	1,541,536	1,554,609	1,567,682	1,580,755
271220	271711	CIAC - TAX - EXT DEP	-	395	395	395	395	395	395	395	395	395
271230	271210	CIAC - TAX - SERVICES	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866
271240	271310	CIAC - TAX - METERS	87,344	87,344	87,344	87,344	87,344	87,344	87,344	87,344	87,344	87,344
271250	271470	CIAC - TAX - HYDRATXS	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122
271260	271570	CIAC - TAX - OTHER	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,132,009)	(2,145,981)	(2,160,152)	(2,174,353)	(2,188,583)	(2,202,842)	(2,217,130)	(2,231,447)	(2,245,793)	(2,260,168)
			0	0	0	0	0	0	0	0	0	0
		TOTAL CIAC	$ 8,298,501	$ 8,259,331	$ 8,269,903	$ 8,280,445	$ 8,290,956	$ 8,301,442	$ 8,311,897	$ 8,322,323	$ 8,332,720	$ 8,343,088

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

JDE Account	AWW Account	DESCRIPTION	Balance @ Sep-2008	Balance @ Oct-2008	Balance @ Nov-2008	Balance @ Dec-2008	Balance @ Jan-2009	Balance @ Feb-2009	Balance @ Mar-2009	Balance @ Apr-2009	Balance @ May-2009	Balance @ Jun-2009
252120	252110	ADV FOR CONST - NT EXT	$ 6,014,475	$ 6,090,549	$ 6,166,623	$ 6,242,697	$ 6,319,151	$ 6,395,606	$ 6,472,061	$ 6,548,516	$ 6,624,971	$ 6,701,426
252130	252200	ADV FOR CONST - NT SERVICES	20,515	20,515	20,515	20,515	20,515	20,515	20,515	20,515	20,515	20,515
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	306,608	306,608	306,608	306,608	306,608	306,608	306,608	306,608	306,608	306,608
252160	252500	ADV FOR CONST - NT OTHER	50,086	50,086	50,086	50,086	50,086	50,086	50,086	50,086	50,086	50,086
252220		ADV FOR CONST - TAX EXT	21,455	20,638	20,638	20,638	20,638	20,638	20,638	20,638	20,638	20,638
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS										
		TOTAL CUSTOMER ADVANCES	$ 6,413,138	$ 6,488,395	$ 6,564,469	$ 6,640,543	$ 6,716,997	$ 6,793,452	$ 6,869,907	$ 6,946,362	$ 7,022,817	$ 7,099,272
271110	271110	CIAC - NT - MAINS	$ 3,608,820	$ 3,612,822	$ 3,616,824	$ 3,620,826	$ 3,624,848	$ 3,628,870	$ 3,632,892	$ 3,636,914	$ 3,640,936	$ 3,644,958
271120	271120	CIAC - NT - EXT DEP	1,817,434	1,825,102	1,832,770	1,840,438	1,848,144	1,855,850	1,863,556	1,871,262	1,878,968	1,886,674
271130	271200	CIAC - NT - SERVICES	487,649	487,649	487,649	487,649	487,649	487,649	487,649	487,649	487,649	487,649
271140	271300	CIAC - NT - METERS	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036	95,036
271150	271400	CIAC - NT - HYDRANTS	366,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667
271160	271500	CIAC - NT - OTHER	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752	1,234,752
			0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	1,593,828	1,606,901	1,619,974	1,633,047	1,646,185	1,659,323	1,672,462	1,685,600	1,698,738	1,711,877
271220	271711	CIAC - TAX - EXT DEP	395	395	395	395	395	395	395	395	395	395
271230	271210	CIAC - TAX - SERVICES	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866	1,246,866
271240	271310	CIAC - TAX - METERS	87,344	87,344	87,344	87,344	87,344	87,344	87,344	87,344	87,344	87,344
271250	271470	CIAC - TAX - HYDRATXS	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122	188,122
271260	271570	CIAC - TAX - OTHER	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)	(98,914)
			0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,275,533)	(2,290,929)	(2,306,356)	(2,321,814)	(2,337,303)	(2,352,823)	(2,368,374)	(2,383,956)	(2,399,569)	(2,415,214)
			0	0	0	0	0	0	0	0	0	0
		TOTAL CIAC	$ 8,352,466	$ 8,361,813	$ 8,371,129	$ 8,380,414	$ 8,389,791	$ 8,399,137	$ 8,408,453	$ 8,417,737	$ 8,426,990	$ 8,436,212

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

JDE Account	AWW Account	DESCRIPTION	Balance @ Jul-2009	Balance @ Aug-2009	Average Balance
252120	252110	ADV FOR CONST - NT EXT	$ 6,777,881	$ 6,654,336	$ 6,395,899
252130	252200	ADV FOR CONST - NT SERVICES	20,515	20,515	$ 20,515
252140	252400	ADV FOR CONST - NT METERS	0	0	$ -
252150	252300	ADV FOR CONST - NT HYDRANTS	306,608	306,608	$ 306,608
252160	252500	ADV FOR CONST - NT OTHER	50,086	50,086	$ 50,086
252220		ADV FOR CONST - TAX EXT	20,638	20,638	$ 20,627
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS			
		TOTAL CUSTOMER ADVANCES	$ 7,175,727	$ 7,252,182	$ 6,793,935
271110	271110	CIAC - NT - MAINS	$ 3,648,980	$ 3,653,002	$ 3,628,886
271120	271120	CIAC - NT - EXT DEP	1,894,380	1,902,086	$ 1,855,879
271130	271200	CIAC - NT - SERVICES	487,649	487,649	$ 487,649
271140	271300	CIAC - NT - METERS	95,036	95,036	$ 95,036
271150	271400	CIAC - NT - HYDRANTS	366,667	366,667	$ 366,667
271160	271500	CIAC - NT - OTHER	1,234,752	1,234,752	$ 1,234,752
			0	0	0
			0	0	0
			0	0	0
271210	271711	CIAC - TAX - MAINS	1,725,015	1,738,154	$ 1,659,374
271220	271711	CIAC - TAX - EXT DEP	395	395	$ 395
271230	271210	CIAC - TAX - SERVICES	1,246,866	1,246,866	$ 1,246,866
271240	271310	CIAC - TAX - METERS	87,344	87,344	$ 87,344
271250	271470	CIAC - TAX - HYDRATXS	188,122	188,122	$ 188,122
271260	271570	CIAC - TAX - OTHER	(98,914)	(98,914)	$ (98,914)
			0	0	0
			0	0	0
			0	0	0
			0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(2,430,889)	(2,446,595)	$ (2,353,040)
			0	0	0
		TOTAL CIAC	$ 8,445,403	$ 8,454,563	$ 8,399,016

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TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

252240 252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS

Depreciaiton on CIAC **Look to right for inputted data**
These calculations need to be updated each case to reflect changes in test years

TOTAL CUSTOMER ADVANCES

			Current Depreciaiton Rates	Cur / Prop Depreciation Rates	Dec-07 Depre on CIAC	Jan-08 Depre on CIAC	Feb-08 Depre on CIAC	Mar-08 Depre on CIAC	Apr-08 Depre on CIAC	May-08 Depre on CIAC	Jun-08 Depre on CIAC	Jul-08 Depre on CIAC
271110	271110	CIAC - NT - MAINS	1.41%	1.50%	$ 4,183	$ 4,200	$ 4,205	$ 4,210	$ 4,215	$ 4,219	$ 4,224	$ 4,229
271120	271120	CIAC - NT - EXT DEP	1.41%	1.50%	2,054	2,059	2,068	2,077	2,086	2,095	2,104	2,113
271130	271200	CIAC - NT - SERVICES	2.26%	1.64%	921	927	927	927	927	927	927	927
271140	271300	CIAC - NT - METERS	0.98%	6.91%	72	78	78	78	78	78	78	78
271150	271400	CIAC - NT - HYDRANTS	2.21%	2.63%	673	675	675	675	675	675	675	675
271160	271500	CIAC - NT - OTHER	1.80%	2.08%	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852
271210	271711	CIAC - TAX - MAINS	1.41%	1.50%	1,718	1,742	1,758	1,773	1,788	1,804	1,819	1,834
271220	271711	CIAC - TAX - EXT DEP	1.41%	1.50%	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	2.26%	1.64%	2,233	2,359	2,359	2,359	2,359	2,359	2,359	2,359
271240	271310	CIAC - TAX - METERS	0.98%	6.91%	68	71	71	71	71	71	71	71
271250	271470	CIAC - TAX - HYDRATXS	2.21%	2.63%	346	346	346	346	346	346	346	346
271260	271570	CIAC - TAX - OTHER	1.80%	2.08%	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)
272000	272100	DEPRECIATION CONTR. PROPERTY										
		TOTAL CIAC			$ 13,972	$ 14,171	$ 14,201	$ 14,230	$ 14,259	$ 14,288	$ 14,317	$ 14,346

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07
252240 252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS

		TOTAL CUSTOMER ADVANCES	Aug-08 Depre on CIAC	Sep-08 Depre on CIAC	Oct-08 Depre on CIAC	Nov-08 Depre on CIAC	Dec-08 Depre on CIAC	Jan-09 Depre on CIAC	Feb-09 Depre on CIAC	Mar-09 Depre on CIAC	Apr-09 Depre on CIAC	May-09 Depre on CIAC
271110	271110	CIAC - NT - MAINS	$ 4,233	$ 4,509	$ 4,514	$ 4,519	$ 4,524	$ 4,529	$ 4,534	$ 4,539	$ 4,544	$ 4,549
271120	271120	CIAC - NT - EXT DEP	2,122	2,267	2,277	2,286	2,296	2,305	2,315	2,325	2,334	2,344
271130	271200	CIAC - NT - SERVICES	927	666	666	666	666	666	666	666	666	666
271140	271300	CIAC - NT - METERS	78	547	547	547	547	547	547	547	547	547
271150	271400	CIAC - NT - HYDRANTS	675	804	804	804	804	804	804	804	804	804
271160	271500	CIAC - NT - OTHER	1,852	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140	2,140
271210	271711	CIAC - TAX - MAINS	1,850	1,984	2,000	2,017	2,033	2,050	2,066	2,082	2,099	2,115
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	2,369	1,704	1,704	1,704	1,704	1,704	1,704	1,704	1,704	1,704
271240	271310	CIAC - TAX - METERS	71	503	503	503	503	503	503	503	503	503
271250	271470	CIAC - TAX - HYDRATXS	346	412	412	412	412	412	412	412	412	412
271260	271570	CIAC - TAX - OTHER	(146)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)
272000	272100	DEPRECIATION CONTR. PROPERTY										
		TOTAL CIAC	$ 14,375	$ 15,365	$ 15,396	$ 15,427	$ 15,458	$ 15,489	$ 15,520	$ 15,551	$ 15,582	$ 15,613

TENNESSEE AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL
FORECASTED T.Y.: August-09
BASE TEST YEAR: November-07

252240 252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS

TOTAL CUSTOMER ADVANCES

			Jun-09 Depre on CIAC	Jul-09 Depre on CIAC	Aug-09 Depre on CIAC	Balance Dec-06	Forecasted Test Period
271110	271110	CIAC - NT - MAINS	$ 4,554	$ 4,559	$ 4,564	3,546,945	54,436
271120	271120	CIAC - NT - EXT DEP	2,354	2,363	2,373	1,748,422	27,839
271130	271200	CIAC - NT - SERVICES	666	666	666	481,648	7,992
271140	271300	CIAC - NT - METERS	547	547	547	81,036	6,564
271150	271400	CIAC - NT - HYDRANTS	804	804	804	364,497	9,648
271160	271500	CIAC - NT - OTHER	2,140	2,140	2,140	1,234,752	25,680
							0
							0
271210	271711	CIAC - TAX - MAINS	2,132	2,148	2,164	1,433,378	24,890
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	1,704	1,704	1,704	1,103,727	20,448
271240	271310	CIAC - TAX - METERS	503	503	503	79,499	6,036
271250	271470	CIAC - TAX - HYDRATXS	412	412	412	188,122	4,944
271260	271570	CIAC - TAX - OTHER	(171)	(171)	(171)	-98,914	-2,052
272000	272100	DEPRECIATION CONTR. PROPERTY				(1,902,283)	
		TOTAL CIAC	$ 15,645	$ 15,675	$ 15,706	$ 8,260,829	$ 186,427

TENNESSEE AMERICAN WATER COMPANY
USED FOR RECEIPTS OF CUSTOMER ADVANCES AND CONTRIBUTIONS

JDE Account	AWW Acct	DESCRIPTION	Reserved	Dec-2007	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008
252120	252110	ADV FOR CONST - NT EXT	$ -	$ 191,851	$ 148,503	$ 148,504	$ 148,504	$ 148,504	$ 148,504	$ 148,504	$ 148,504	$ 148,504
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0		0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	20,546	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087
		TOTAL CUSTOMER ADVANCES	$ -	$ 212,396	$ 149,591	$ 149,591	$ 149,591	$ 149,591	$ 149,591	$ 149,591	$ 149,591	$ 149,591
271110	271110	CIAC - NT - MAINS	$ -	$ -	$ 4,002	$ 4,002	$ 4,002	$ 4,002	$ 4,002	$ 4,002	$ 4,002	$ 4,002
271120	271120	CIAC - NT - EXT DEP	0	-	-	-	-	-	-	-	-	-
271130	271200	CIAC - NT - SERVICES	0	-	-	-	-	-	-	-	-	-
271140	271300	CIAC - NT - METERS	0	-	-	-	-	-	-	-	-	-
271150	271400	CIAC - NT - HYDRANTS	0	-	-	-	-	-	-	-	-	-
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	14,407	13,073	13,073	13,073	13,073	13,073	13,073	13,073	13,073
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0	0	0	0	0	0	0	0
			$ -	$ 14,407	$ 17,075	$ 17,075	$ 17,075	$ 17,075	$ 17,075	$ 17,075	$ 17,075	$ 17,075

TENNESSEE AMERICAN WATER COMPANY
USED FOR RECEIPTS OF CUSTOMER ADVANCES AND CONTRIBUTIONS

JDE Account	AWW Acct	DESCRIPTION	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009	Mar-2009	Apr-2009	May-2009	Jun-2009
252120	252110	ADV FOR CONST - NT EXT	$ 148,504	$ 148,504	$ 148,504	$ 148,504	$ 149,246	$ 149,247	$ 149,247	$ 149,247	$ 149,247	$ 149,247
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	1,087	1,087	1,087	1,087	1,093	1,093	1,093	1,093	1,093	1,093
		TOTAL CUSTOMER ADVANCES	$ 149,591	$ 149,591	$ 149,591	$ 149,591	$ 150,339	$ 150,339	$ 150,339	$ 150,339	$ 150,339	$ 150,339
271110	271110	CIAC - NT - MAINS	$ 4,002	$ 4,002	$ 4,002	$ 4,002	$ 4,022	$ 4,022	$ 4,022	$ 4,022	$ 4,022	$ 4,022
271120	271120	CIAC - NT - EXT DEP	-	-	-	-	-	-	-	-	-	-
271130	271200	CIAC - NT - SERVICES	-	-	-	-	-	-	-	-	-	-
271140	271300	CIAC - NT - METERS	-	-	-	-	-	-	-	-	-	-
271150	271400	CIAC - NT - HYDRANTS	-	-	-	-	-	-	-	-	-	-
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	13,073	13,073	13,073	13,073	13,138	13,138	13,138	13,138	13,138	13,138
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0	0	0	0	0	0	0	0
			$ 17,075	$ 17,075	$ 17,075	$ 17,075	$ 17,161	$ 17,161	$ 17,161	$ 17,161	$ 17,161	$ 17,161

TENNESSEE AMERICAN WATER COMPANY
USED FOR RECEIPTS OF CUSTOMER ADVANCES AND CONTRIBUTIONS -

JDE Account	AWW Acct	DESCRIPTION	Jul-2009	Aug-2009	TOTAL
252120	252110	ADV FOR CONST - NT EXT	$ 149,247	$ 149,247	$ 3,167,870
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0
252220		ADV FOR CONST - TAX EXT	1,093	1,093	42,338
		TOTAL CUSTOMER ADVANCES	$ 150,339	$ 150,339	$ 3,210,208
271110	271110	CIAC - NT - MAINS	$ 4,022	$ 4,022	80,205
271120	271120	CIAC - NT - EXT DEP	-	-	0
271130	271200	CIAC - NT - SERVICES	-	-	0
271140	271300	CIAC - NT - METERS	-	-	0
271150	271400	CIAC - NT - HYDRANTS	-	-	0
271160	271500	CIAC - NT - OTHER	0	0	0
271210	271711	CIAC - TAX - MAINS	13,138	13,138	276,390
271220	271711	CIAC - TAX - EXT DEP	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0
			$ 17,161	$ 17,161	$ 356,595

TENNESSEE AMERICAN WATER
USED FOR REFUNDS OF CUSTOMER ADVANCES AND CONTRIBUTIONS

JDE Account	AWW Acct	DESCRIPTION	Reserved	Dec-2007	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008
252120	252110	ADV FOR CONST - NT EXT		$ 226,803	$ 64,762	$ 64,762	$ 64,762	$ 64,762	$ 64,762	$ 64,762	$ 64,762	$ 64,762
252130	252200	ADV FOR CONST - NT SERVICES		0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS										
252150	252300	ADV FOR CONST - NT HYDRANTS		0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER		0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT		0	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904
		TOTAL CUSTOMER ADVANCES	$ -	$ 226,803	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 66,667
271110	271110	CIAC - NT - MAINS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271120	271120	CIAC - NT - EXT DEP		0	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES		0	0	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS		0	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS		0	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER		0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS		0	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP		0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES		0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS		0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS		0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER		0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY		0	0	0	0	0	0	0	0	0
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TENNESSEE AMERICAN WATER
USED FOR REFUNDS OF CUSTOMER ADVANCES AND CONTRIBUTIONS

JDE Account	AWW Acct	DESCRIPTION	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009	Mar-2009	Apr-2009	May-2009	Jun-2009
252120	252110	ADV FOR CONST - NT EXT	$ 64,762	$ 64,762	$ 64,762	$ 64,762	$ 65,086	$ 65,086	$ 65,086	$ 65,086	$ 65,086	$ 65,086
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS										
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	1,904	1,904	1,904	1,904	1,914	1,914	1,914	1,914	1,914	1,914
		TOTAL CUSTOMER ADVANCES	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 67,000	$ 67,000	$ 67,000	$ 67,000	$ 67,000	$ 67,000
271110	271110	CIAC - NT - MAINS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0	0	0	0	0	0	0	0
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TENNESSEE AMERICAN WATER
USED FOR REFUNDS OF CUSTOMER ADVANCES AND CONTRIBUTIONS

JDE Account	AWW Acct	DESCRIPTION	Jul-2009	Aug-2009	TOTAL
252120	252110	ADV FOR CONST - NT EXT	$ 65,086	$ 65,086	$ 1,524,642
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0
252140	252400	ADV FOR CONST - NT METERS			
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0
252220		ADV FOR CONST - TAX EXT	1,914	1,914	38,161
		TOTAL CUSTOMER ADVANCES	$ 67,000	$ 67,000	$ 1,562,803
271110	271110	CIAC - NT - MAINS	$ -	$ -	$ -
271120	271120	CIAC - NT - EXT DEP	0	0	0
271130	271200	CIAC - NT - SERVICES	0	0	0
271140	271300	CIAC - NT - METERS	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0
			$ -	$ -	$ -

TENNESSEE AMERICAN WATER
USED FOR TRANSFERS BETWEEN CUSTOMER ADVANCES AND CIAC - C

JDE Account	AWW Acct	DESCRIPTION	Reserved	Dec-2007	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008
252120	252110	ADV FOR CONST - NT EXT		$ -	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)
252130	252200	ADV FOR CONST - NT SERVICES		0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS		0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS		0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER		0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT		(395)	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	$ -	$ (395)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)
271110	271110	CIAC - NT - MAINS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271120	271120	CIAC - NT - EXT DEP		0	7,668	7,668	7,668	7,668	7,668	7,668	7,668	7,668
271130	271200	CIAC - NT - SERVICES		0	0	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS		0	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS		0	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER		0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS		0	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP		395	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES		0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS		0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS		0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER		0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY		0	0	0	0	0	0	0	0	0
			$ -	$ 395	$ 7,668	$ 7,668	$ 7,668	$ 7,668	$ 7,668	$ 7,668	$ 7,668	$ 7,668

TENNESSEE AMERICAN WATER
USED FOR TRANSFERS BETWEEN CUSTOMER ADVANCES AND CIAC - C

JDE Account	AWW Acct	DESCRIPTION	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009	Mar-2009	Apr-2009	May-2009	Jun-2009
252120	252110	ADV FOR CONST - NT EXT	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,706)	$ (7,706)	$ (7,706)	$ (7,706)	$ (7,706)	$ (7,706)
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER ADVANCES	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,668)	$ (7,706)	$ (7,706)	$ (7,706)	$ (7,706)	$ (7,706)	$ (7,706)
271110	271110	CIAC - NT - MAINS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271120	271120	CIAC - NT - EXT DEP	7,668	7,668	7,668	7,668	7,706	7,706	7,706	7,706	7,706	7,706
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0	0	0	0	0	0	0	0
			$ 7,668	$ 7,668	$ 7,668	$ 7,668	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706

TENNESSEE AMERICAN WATER
USED FOR TRANSFERS BETWEEN CUSTOMER ADVANCES AND CIAC - C

JDE Account	AWW Acct	DESCRIPTION	Jul-2009	Aug-2009	TOTAL
252120	252110	ADV FOR CONST - NT EXT	$ (7,706)	$ (7,706)	$ (153,663)
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	(395)
		TOTAL CUSTOMER ADVANCES	$ (7,706)	$ (7,706)	$ (154,058)
271110	271110	CIAC - NT - MAINS	$ -	$ -	$ -
271120	271120	CIAC - NT - EXT DEP	7,706	7,706	153,663
271130	271200	CIAC - NT - SERVICES	0	0	0
271140	271300	CIAC - NT - METERS	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	395
271230	271210	CIAC - TAX - SERVICES	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0
			$ 7,706	$ 7,706	$ 154,058

TENNESSEE AMERICAN WATER COMPANY
CUSTOMER ADVANCES & CIAC
SEGREGATED BY PLANT CATEGORY FOR CLASS COST OF SERVICE

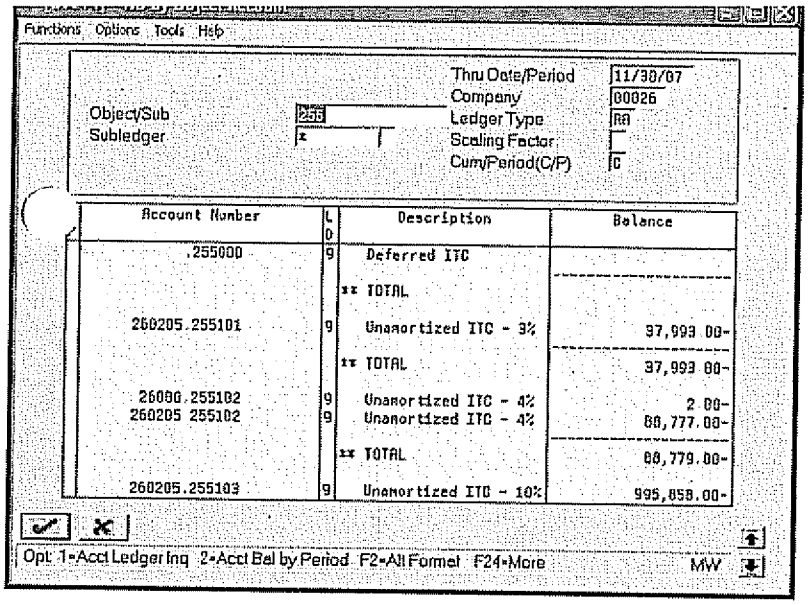
		Average Balance @ 08/2009 $	Allocation of Other Category $	Year Total $
	B55 Advances for Construction			
252	252120 Adv for Const-NT Ext	(6,395,899)		
	252130 Adv for Const-NT Services	(20,515)		
	252150 Adv for Const-NT Hydrants	(306,608)		
	252170 Adv for Const NT WIP			
	252270 Adv for Const Tax WIP			
	252220 Adv for Const-Tax Ext	(20,827)		
	252500 Adv for Const-Other	(50,086)		
	Total	(6,793,935)		
	OTHER	50,086		
	MAINS	6,416,726	47,657	6,464,383
	SERVICES	20,515	152	20,667
	METERS		0	0
	HYDRANTS	306,608	2,277	308,885
	Total	6,743,849	50,086	6,793,935
	B62 CIAC			
271	271110 CIAC-NT Mains	(3,628,886)		
	271120 CIAC-NT Ext Dep	(1,855,879)		
	271130 CIAC-NT Services	(487,649)		
	271140 CIAC-NT Meters	(95,036)		
	271150 CIAC-NT Hydrants	(366,667)	(6,434,117)	
	271160 CIAC-NT Other	(1,234,752)		
	271210 CIAC-Tax Mains	(1,659,769)		
	271230 CIAC-Tax Services	(1,246,666)		
	271240 CIAC-Tax Meters	(87,344)		
	271250 CIAC-Tax Hydrants	(188,122)	(3,182,101)	(9,616,218)
	271260 CIAC-Tax Other	98,914		
272	272060 - 272100 Accum Amort CIAC	2,353,040		
	Total	(8,399,016)	1,217,202	
	MAINS	7,144,534	904,341	6,240,193
	SERVICES	1,734,515	219,552	1,514,963
	METERS	182,380	23,085	159,295
	HYDRANTS	554,789	70,224	484,565
	Total	9,616,218	1,217,202	8,399,016

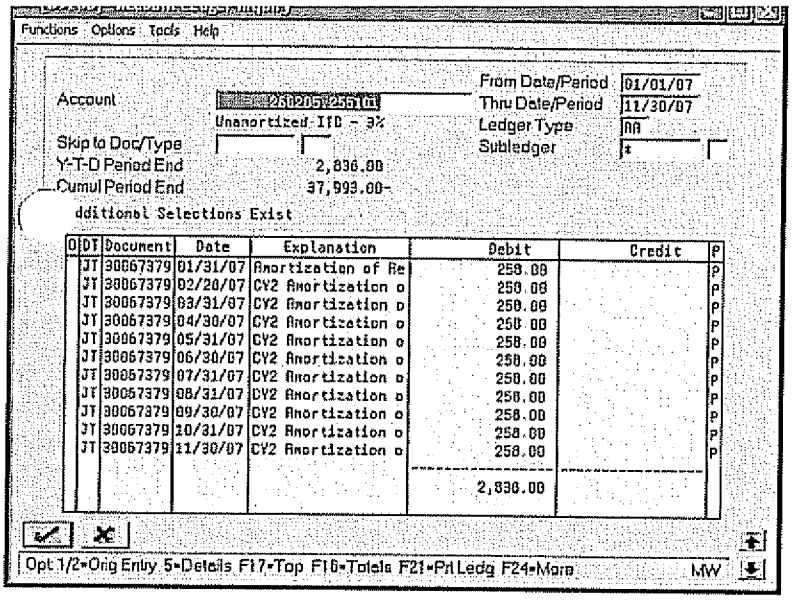
TAW CUSTOMER ADVANCES AND CIAC

	12-01-07 thru 12-31-07	2008	1/01/09 thru 8/31/09	TOTAL
DEPOSITS OF CUST. ADVANCES-TAXABLE	$20,545.58	$13,049.59	$ 8,743.22	$29,288.80
DEPOSITS OF CUST. ADVANCES-NON-TAXABLE	$191,850.50	$1,782,047.54	$ 1,193,971.85	$1,385,822.35
NON-REFUNDABLE DEPOSITS OF CIAC-TAXABLE	$14,407.00	$156,876.00	$ 105,106.92	$119,513.92
NON-REFUNDABLE DEPOSITS OF CIAC-NON-TAXABLE	$0.00	$48,026.87	$ 32,178.00	$32,178.00
EXPIRATIONS-CUST. ADVANCES TO CIAC TAXABLE	$394.80	$0.00	$0.00	$394.80
EXPIRATIONS-CUST. ADVANCES TO CIAC NON--TAXABLE	$0.00	$92,013.85	$ 61,649.28	$61,649.28
REFUNDS-CUST ADVANCES-TAXABLE	$0.00	$22,850.60	$ 15,309.90	$15,309.90
REFUNDS-CUST ADVANCES-NON-TAXABLE	$226,803.00	$777,149.14	$ 520,689.92	$747,492.92

TENNESSEE-AMERICAN WATER COMPANY
ACCUMULATED DEFERRED I.T.C. - PRE '71
@ 8-31-09

ACCOUNT NUMBER			
255.11	ACCUMULATED DEFERRED I.T.C.- 3 %		
	BALANCE AT	11/30/07	$37,993
	LESS: AMORTIZATION		
	258 p/mo		
			(3,870)
	13 MONTH AVERAGE BALANCE AT	08/31/09	34,123


Functions Options Tools Help
Thru Date/Period 11/30/07
Company 00026
Ledger Type RA
Scaling Factor
Cum/Period(C/F) C
Object/Sub 255
Subledger
Account Number
LO
Description
Balance
255000 9 Deferred ITC
** TOTAL
260205.255101 9 Unamortized ITC - 3% 97,993.00-
** TOTAL 97,993.00-
26080.255102 9 Unamortized ITC - 4% 2.00-
260205 255102 9 Unamortized ITC - 4% 80,777.00-
** TOTAL 80,779.00-
260205.255103 9 Unamortized ITC - 10% 995,858.00-
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW


Functions Options Tools Help
Account
Unamortized ITC - 3%
Skip to Doc/Type
Y-T-D Period End 2,838.00
Cumul Period End 37,993.00-
From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AA
Subledger
dditional Selections Exist
O DT Document Date Explanation Debit Credit P
JT 30067379 01/31/07 Amortization of Re 258.00 P
JT 30067379 02/28/07 CY2 Amortization o 258.00 P
JT 30067379 03/31/07 CY2 Amortization o 258.00 P
JT 30067379 04/30/07 CY2 Amortization o 258.00 P
JT 30067379 05/31/07 CY2 Amortization o 258.00 P
JT 30067379 06/30/07 CY2 Amortization o 258.00 P
JT 30067379 07/31/07 CY2 Amortization o 258.00 P
JT 30067379 08/31/07 CY2 Amortization o 258.00 P
JT 30067379 09/30/07 CY2 Amortization o 258.00 P
JT 30067379 10/31/07 CY2 Amortization o 258.00 P
JT 30067379 11/30/07 CY2 Amortization o 258.00 P
2,838.00
Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More
MW

Budget	NARUC Acct No.	JDE Acct No.	Dec-07		Jan-08		Feb-08		Mar-08		Apr-08		May-08	
			In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire
26020080- OV														
	343	331100	5773							1820				
	343	331210	206422		4093		50364		68000		32456		54840	
	345	333000	64500				6853		12000		15461		3404	
	348	335000	12000				13435		7201	2000	6235		2800	
26020082 - A														
	343	331210	23716.48						25000				25000	
26020081- B														
	343	331100		0		0		5623		1562				4000
	343	331210	60000			15000	94377		62000	5862	138000	6500		10000
	343	331350	104561		190000								107000	
	348	335000			4000	563			22244	354	12000	1000	5000	1000
C														
	343	331210	127677.5		0		0		15000		0			
D														
	343	331100						500		719		2610		4455
	343	331210	13950				9500		19281					
	343	331350									17390		15545	
26020084 - E														
	348	335000	7719		7000		3000		7000		7000		7000	
26020083 - F														
	348	335000	9172	0	0				6000	1500	5000	2500	6000	1500
26020085 -G														
	345	333000	113669		78668		43995		72490		35306		71850	
26020086 - H														
	345	333000	9265	0	3000	1800	7500	2100	7525	2075	8000	1500	9600	
26020088 -I														
	346	334130	30712		7400		7000		7000		12000		46000	
	347	334200	46712		8500		9000		9000		20000		50000	
26020087 - J														
	346	334130	547.52		2200	1800	104000	4500			6500	1100	151100	8900
	347	334200					150000	2500					100000	1000
	391.21	340220							7600					
	391.25	340300												
26020089 - K														
	391.21	340220	30645	0										
SCADA - L														
	331	304300					25000		2500					
Security- M														
	331	304300	86316.02						22000	3000				
26020090 - N														
	391.2	340100	8793.35						10000		30000	6000		
26020091 - O														
	392.11	341100	270279.75		0		0		0		179000	17900	48000	4800
	392.12	341200									53000	5300	32000	3200
	392.2	341300									21000	2100		
	397.2	346200												
26020092 - P														
	394	343000	38365				8000		10800	1200	12000		10400	
	391.21	340220	3018		3000	1000							5600	
26020093, 26020094, 26020095 - Q														
	395	344000			6000									
	391.25	340300	29055											
	321	304200	50500											
	331	304300												
	332	320100	30000				20000	2000	54000	25000				
	325	311200	28000								35000	5000		
	342	330000												
	398	347000	15000				3000						4000	
26020096 - R														
	342	330000	94792.61									5000	50000	
26020097 - S														
	343	331001	30581.5											
26020501 TDOT Relocations	343	331350												
26020503, Citico WTP Pretreatment Phase 1	331	304300												
Citico WTP Filtration Phase 2	331	304300												
26020701 Pressure Reduction	343	331210												

Budget	NARUC Acct No.	JDE Acct No.	Dec-07		Jan-08		Feb-08		Mar-08		Apr-08		May-08	
			In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire
26020702 Missionary Ridge Storage Tank														
	340.1	303500												
	342	330100												
26023604 Replace Lkt. Mtn Supply Line														
	340.12	303502											10000	
	343	331350												
Ringold Road at I-75														
	340.12	303502												
	343	331350												
Total			$1,649,764.73	$0.00	$313,981.00	$20,163.00	$656,024.00	$17,223.00	$446,041.00	$45,092.00	$648,248.00	$66,610.00	$318,139.00	$30,466.00

Projection of Additions and Retirements

Budget	NARUC Acct No.	JDE Acct No.	Jun-08		Jul-08		Aug-08		Sep-08		Oct-08		Nov-08		Dec-08	
			In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire
26020080- DV																
	343	331100														
	343	331210	162278		197800		222045		205000		185000		176300		65995	
	345	333000	80472		72000		65316		20000		60000		38700		19943	
	348	335000	57250		30200		12639		25000		5000				15100	
26020082 - A																
	343	331210									100000		0		10000	
26020081- B																
	343	331100		1850		1850		1000		1850		18250		23090		12255
	343	331210	145000		145000		145500		145000				76910		180000	
	343	331350									131750					
	348	335000	3000	150	3000	150	2500	1000	3150							
C																
	343	331210	15000				9000		15000		15000				11000	
D																
	343	331100		2610		2265										
	343	331210			17735		17735	2265	17600	2400	30000		12500	7500	28365	1835
	343	331350	17390								18000	2000				
26020084 - E																
	348	335000	7000		7000		7000		7000		17000		17000		7000	
26020083 - F																
	348	335000	5000	2500	7100	400	6700	600	7000	500	6000	1500	6854	646		
26020085 -G																
	345	333000	58224		43977		57603		56355		61900		40881		42739	
26020086 - H																
	345	333000	10756	1244	10756	1244	11000	1000	11555	445	22000	2038	7568	2032	9600	
26020088 -I																
	346	334130	65000		44000		25000		30000		10000		6000		4000	
	347	334200	71000		100000		55000		30000		10000		10000		4000	
26020087 - J																
	346	334130	6500	1100			91000	12000	6500	1100			88000	12000	15000	2100
	347	334200			6500	1100	120000	15000			6500	1000	150000	13000	4900	1000
	391.21	340220					10000									
	391.25	340300					13000									
26020089 - K																
	391.21	340220	14600	1200			26350	1650	31000	5000						
SCADA - L																
	331	304300	22000								25000					
Security- M																
	331	304300	25000								25000					
26020090 - N																
	391.2	340100			24000	2500							16000			
26020091 - O																
	392.11	341100			15000	15000	64000	6400	0		0		0		0	
	392.12	341200			25000	2500	32000	3200								
	392.2	341300	6000	600	11000	1100										
	397.2	346200	6000	600												
26020092 - P																
	394	343000	17500	2500	16500	1500	12000	2000	6000		4000				6200	
	391.21	340220							2000		4000					
26020093, 26020094, 26020096 - Q																
	395	344000														
	391.25	340300	4000			1500				1500						
	321	304200														
	331	304300									15000	500				
	332	320100			53500		16000		26500		49000				6000	10000
	325	311200														
	342	330000			25000				12000							
	398	347000											1000			
26020096 - R																
	342	330000	100000		155000	20000	20000	20000		20000	65000					
26020097 - S																
	343	331001	10000						10000						10000	
26020501 TDOT Relocations	343	331350													200000	30000
26020503, Citico WTP Pretreatment Phase 1	331	304300					750000	50000								
Citico WTP Filtration Phase 2	331	304300														
26020701 Pressure Reduction	343	331210							25000		50000	10000	25000		100000	

Projection of Additions and Retirements

Budget	NARUC Acct No.	JDE Acct No.	Jun-08		Jul-08		Aug-08		Sep-08		Oct-08		Nov-08		Dec-08	
			In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire
26020702 Missionary Ridge Storage Tank																
	340.1	303509							180000							
	342	330100														
26029804 Replace Lkt. Mtn Supply Line																
	340.12	303502														
	343	331350														
Ringold Road at I-75																
	340.12	303502	50000													
	343	331350													1250000	20000
Total			$959,170.00	$14,354.00	$1,012,068.00	$51,109.00	$1,791,390.00	$116,316.00	$871,670.00	$32,795.00	$595,250.00	$35,286.00	$670,713.00	$58,268.00	$1,989,842.00	$77,000.00

Budget	NARUC Acct No.	JDE Acct No.	Jan-09		Feb-09		Mar-09		Apr-09		May-09		Jun-09		Jul-09		Aug-09	
			In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire
26020080- DV																		
	343	331100						3500										
	343	331210	4093		50364		68000		32456		54840		162278		197600		222045	
	345	333000			6053		12000		16461		3404		69472		72000		65316	
	346	335000			13435		7201	2000	8235		2800		57250		30200		12639	
26020082 - A																		
	343	331210					50000						50000				50000	
26020081- B																		
	343	331100		4000		5623		1562				4000		1850		1850		1000
	343	331210			94377		69978	5862	127946	6500		10000	145000		145000		145500	
	343	331350	191437								107000							
	346	335000	4000	563			22244	354	12000	1000	8000	1000	3000	150	3000	150	2500	1000
C																		
	343	331210	0		0		15000		0				15000				50000	
D																		
	343	331100				500		719		2610		4455		2610		2265		
	343	331210			5500		19281								17735		17735	2265
	343	331350							17390		15545		17390				300000	30000
26020084 - E																		
	348	335000	7000		3000		7000		7000		37000		17000		7000		7000	
26020083 - F																		
	348	335000	0				6000	1500	15000	2500	16000	1500	15000	2500	7100	400	6700	800
26020086 -G																		
	345	333000	78668		43985		72490		35305		71850		58224		43977		57605	
26020085 - H																		
	345	333000	8000	3000	7500	8000	12000	2075	12000	1600	12000		12000	1244	12000	1244	12000	1000
26020088 -I																		
	346	334130	7400		7000		7000		12000		46000		45000		44000		25000	
	347	334200	8600		9000		9000		15000		50000		50000		50000		20000	
26020087 - J																		
	346	334130	2200	1600	104000	4500			6500	1100	151100	8900	6500	1100			91000	12000
	347	334200			150000	2500					100000	1000			6500	1100	120000	15000
	391.21	340220					7600										10000	
	391.25	340300															13000	
26020089 - K																		
	391.21	340220											14800	1200			26350	1650
SCADA - L																		
	331	304300					2500						25000				25000	
Security- M																		
	331	304300					22000	3000					25000					
26020090 - N																		
	391.2	340100							30000	6000					25500	2500	20000	
26020091 - O																		
	392.11	341100	0		0		0		179000	17900	48000	4800			68000	6800	64000	6400
	392.12	341200							53000	5300	32000	3200			25000	2500	32000	3200
	392.2	341300							21000	2100			6000	600	11000	1100		
	397.2	346200											6000	600				
26020092 - P																		
	394	343000			16000		22000	1200	2500		22000		35000	2500	37000	1500	24000	2000
	391.21	340220	3000	1000							5500							
26020093, 26020094, 26020095 - Q																		
	395	344000	12000															
	391.25	340300											8000			1500		
	321	304200																
	331	304300																
	332	320100			40000	2000	168000	25000							107000		32000	
	325	311200							70000	5000								
	342	330000													50000			
	398	347000			3000						8000							
26020096 - R																		
	342	330000								5000	50000		100000		155000	20000	295000	20000
26020097 - S																		
	343	331001																
26020501 TDOT Relocations	343	331350															100000	30000
26020503, Citico WTP Pretreatment Phase 1	331	304300															1100000	50000
Citico WTP Filtration Phase 2	331	304300																
26020701 Pressure Reduction	343	331210							25000				25000				25000	

Budget	NARUC Acct No.	JDE Acct No.	Jan-09		Feb-09		Mar-09		Apr-09		May-09		Jun-09		Jul-09		Aug-09	
			In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire	In Service	Retire
26020702 Missionary Ridge Storage Tank																		
	340.1	303500																
	342	330100																
26023904 Replace Lkt. Mtn Supply Line																		
	340.12	303502																
	343	331350															900000	40000
Ringold Road at I-75																		
	340.12	303502																
	343	331350																
Total			$326,398.00	$10,363.00	$668,024.00	$23,123.00	$839,294.00	$46,772.00	$697,796.00	$68,610.00	$641,139.00	$38,065.00	$378,314.00	$14,384.00	$1,174,812.00	$42,509.00	$3,871,350.00	$216,315.00

Budget	NARUC Acct No.	JDE Acct Nos.	Totals In Service	Totals Retire	8/2009 CWIP	2007 Additions	2007 Retirements	2008 Additions	2008 Retirements	2009 Additions	2009 Retirements
26020080- DV											
	343	331100	5773	5320	5000	5773	0	0	1820	0	3500
	343	331210	2472469	0	250000	206422	0	1424171	0	791876	0
	345	333690	716155	0	50000	64500	0	355149	0	256506	0
	348	335000	320920	4000	15000	12000	0	176860	2000	131760	2000
26020082 - A			0	0	0	0	0	0	0	0	0
	343	331210	3337716.48	0	5000	23716.48	0	160000	0	150000	0
26020081 - B			0	0	0	0	0	0	0	0	0
	343	331100	0	912251		0	0	0	- 71340	0	16985
	343	331210	1919590	58724	250000	50000	0	1131767	37362	727603	22362
	343	331350	811768	0		104581	0	408760	0	298437	0
C	348	335000	112638	8434		0	0	57694	4217	54744	4217
			0	0		0	0	0	0	0	0
	343	331210	287677.5	0	20000	127677.5	0	80000	0	80000	0
D			0	0		0	0	0	0	0	0
	343	331100	0	26318		0	0	0	13159	0	13159
	343	331210	2319917	16095	20000	13950	0	152716	13800	64251	2285
	343	331350	418650	32000	80000	0	0	68325	2000	350325	30000
26020084 - E			0	0		0	0	0	0	0	0
	348	335000	199719	0	25000	7719	0	100000	0	92000	0
26020083 - F			0	0		0	0	0	0	0	0
	348	335000	136026	21045	2000	9172	0	55654	11846	65800	9200
26020085 -G			0	0		0	0	0	0	0	0
	345	333080	1239784	0	5000	113669	0	664000	0	462115	0
26020086 - H			0	0		0	0	0	0	0	0
	345	333080	215625	33741	3000	9265	0	118860	15578	87500	18163
26020088 - I			0	0		0	0	0	0	0	0
	346	334130	487512	0	1000	36712	0	263400	0	193400	0
	347	334280	634912	0	1000	46712	0	376860	0	211680	0
26020087 - J			0	0		0	0	0	0	0	0
	346	334130	830647.52	74000	15000	547.52	0	468800	44600	361300	29400
	347	334280	914300	54200	15000	0	0	539800	34600	376500	15600
	391.21	340220	35200	0		0	0	17600	0	17600	0
	391.25	340300	25000	0		0	0	13000	0	13000	0
26020089 - K			0	0		0	0	0	0	0	0
	391.21	340220	143945	10709		30645	0	72150	7850	41150	2850
SCADA - L			0	0		0	0	0	0	0	0
	331	304300	127000	0	5000	0	0	74500	0	52500	0
Security - M			0	0		0	0	0	0	0	0
	331	304300	205318.02	6000		66318.02	0	72000	3000	47000	3000
26020090 - N			0	0		0	0	0	0	0	0
	391.2	340100	162293.35	17000	1500	6793.35	0	80000	8500	75500	8500
26020091 - O			0	0		0	0	0	0	0	0
	392.11	341100	935279.75	80000		270279.75	0	305000	44100	358000	35500
	392.12	341200	284000	28400		0	0	142000	14200	142000	14200
	397.2	341300	76000	7600		0	0	38000	3800	38000	3800
	397.2	346200	12000	1200		0	0	6000	600	6000	600
26020092 - P			0	0		0	0	0	0	0	0
	394	343000	307265	14400		36365	0	105400	7200	158500	7200
	391.21	340220	26218	2900		3918	0	14600	1900	8500	1900
26020093, 26020094, 26020095 - Q			0	0		0	0	0	0	0	0
	395	344000	18000	0		6000	0	6000	0	12000	0
	391.25	340350	41055	4500		4055	0	4000	3000	8000	1500
	321	304200	50500	0		50500	0	0	0	0	0
	331	304300	15000	500		0	0	15000	500	0	0
	392	320100	5420000	64980	5000	30000	0	225000	37000	287000	27000
	325	311200	133000	10000	2000	28000	0	35000	5000	70000	5000
	342	330200	87000	0		0	0	37000	0	50000	0
	396	347000	34000	0		15000	0	8000	0	11000	0
26020096 - R			0	0		0	0	0	0	0	0
	342	330096	10847792.61	110500		94792.61	0	395000	65000	600000	45000
26020097 - S			0	0		0	0	0	0	0	0
	343	331001	609581.5	0	10000	30581.5	0	30000	0	0	0
26020601 TDOT Relocations	343	331350	3000000	60000	60000		0	200000	30000	1600000	30000
			0	0	0		0	0	0	0	0
26020603, Chloo WTP Pretreatment Phase 1	331	304300	16500000	1000000	7817500		0	750000	50000	1100000	50000
			0	0	0		0	0	0	0	0
Chloo WTP Filtration Phase 2	331	304300	0	0	300000		0	0	0	0	0
			0	0	0		0	0	0	0	0
26020701 Pressure Reduction	343	331210	2750000	10000	10000	0	0	200000	10000	75000	0

Budget	NARUC Acct No.	JDE Acct No.	Totals				2007	2007	2008	2008	2009	2009
			In Service	Retire	6/2009 CWIP		Additions	Retirements	Additions	Retirements	Additions	Retirements
			0	0			Additions		Additions	Retirements	Additions	Retirements
26020702 Missionary Ridge Storage Tank			0	0			0	0	0	0	0	0
	340.1	303500	160000	0			0	0	0	0	0	0
	342	330100	0	0	100000		0	0	160000	0	0	0
26029804 Replace Lkt. Min Supply Line			0	0			0	0	0	0	0	0
	340.12	303502	10000	0			0	0	0	0	0	0
	343	331350	900000	40000			0	0	10000	0	0	0
Ringold Road at I-75			0	0			0	0	0	0	900000	40000
	340.12	303502	50000	0			0	0	0	0	0	0
	343	331350	1250000	20000			0	0	50000	0	0	0
			0	0			0	0	1250000	20000	0	0
			0	0			0	0	0	0	0	0
Total			$21,476,763.63	$1,012,373.00	$9,083,000.00	$0.00	$1,549,764.73	$0.00	$10,972,216.00	$563,072.00	$8,927,767.00	$449,301.00
												$20,464,380.63

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JDE Acct No	Description	NARUC Acct No.	w/o Waldens Ridge Balance 11/07	12/07	12/07 Balance	1/08	1/08 Balance	2/08	2/08 balance	3/08	3/08 balance	4/08	4/08 balance	5/08	5/08 balance
301000	Organization	301	0.00	-	-	-	-	-	-	-	-	-	-	-	-
303300	Land & Ld Rights - PU	320	73,444.37	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444
303400	Land & Ld Rights - WT	330	18,009.00	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009
303500	Land & Ld Rights - TD	340.1	55,449.85	-	55,450	-	55,450	-	55,450	-	55,450	-	55,450	-	55,450
303501	T & D Land	340.11	127,323.91	13,000	140,324	-	140,324	-	140,324	-	140,324	-	140,324	-	140,324
303502	T & D Rights of Way	340.12	133,093.58	-	133,094	-	133,094	-	133,094	-	133,094	-	133,094	10,000	143,094
303503	Dist Res & Stand Land	340.2	0	-	-	-	-	-	-	-	-	-	-	-	-
303600	Land & Ld Rights - AG	389.3	25,021.90	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022
304200	Struct & Improv - PU	321	3,810,529	53,033	3,863,562	-	3,863,562	-	3,863,562	-	3,863,562	-	3,863,562	-	3,863,562
304300	Struct & Improv - WT	331	2,013,177	(467)	2,012,711	-	2,012,711	25,000	2,037,711	21,500	2,059,211	-	2,059,211	-	2,059,211
304303	Struct & Improv - WT Paint	331.99	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808
304400	Struct & Improv - TD	341	524,790	-	524,790	-	524,790	-	524,790	-	524,790	-	524,790	-	524,790
304600	Office Structures	390.1	148,174	157,455	305,629	-	305,629	-	305,629	-	305,629	-	305,629	-	305,629
304700	Stores Shops Garage Struct	390.2	312,642	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642
304800	Misc Structures	390.3	657,573	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573
306000	Lake River & Other Intake	313	469,123	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123
309000	Supply Mains		602,664	1,171	603,834	-	603,834	-	603,834	-	603,834	-	603,834	-	603,834
310100	Power Generation Eqpt - Other	323.2	227,422	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422
311200	Pumping Equipment - electric	325	5,662,338	-	5,662,338	-	5,662,338	-	5,662,338	-	5,662,338	30,000	5,692,338	-	5,692,338
311300	Pumping Equipment - diesel	326	119,296	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296
311500	Pumping Equipment - other	328.3	268,063	49,049	317,113	-	317,113	-	317,113	-	317,113	-	317,113	-	317,113
320100	Wtr Treat Equip (Non-Media)	332	12,378,400	91,217	12,469,617	-	12,469,617	18,000	12,487,617	29,000	12,516,617	-	12,516,617	-	12,516,617
330000	Dist. Reservoirs & Stand Conv	342	5,137,849	(11,641)	5,126,207	-	5,126,207	-	5,126,207	-	5,126,207	(5,000)	5,121,207	50,000	5,171,207
330003	Dist. Res & Stand - Painting	342.99	1,710,126	284,443	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569
330100	Elevated Tank & Standpipes		1,780,709	109,410	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119
330400	Clearwells		680,784	-	680,784	-	680,784	-	680,784	-	680,784	-	680,784	-	680,784
331001	T & D Mains Conversion	343	1,950,824	241,103	2,191,727	-	2,191,727	-	2,191,727	-	2,191,727	-	2,191,727	-	2,191,727
331100	T & D Mains 4" & Less	343.1	4,718,972	47,298	4,766,270	-	4,766,270	(6,123)	4,760,147	(4,101)	4,756,046	(2,010)	4,753,436	(6,455)	4,744,981
331200	T & D Mains 6" - 8"	343	1,458	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458
331210	T & D Mains 6" - 10"	343.2	60,596,292	278,065	60,874,357	(10,907)	60,863,450	154,241	61,017,691	183,419	61,201,110	163,956	61,365,066	69,840	61,434,906
331300	T & D Mains 10" - 16"		6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591
331350	T & D Mains 12" & Greater	343.3	23,581,824	651,976	24,233,799	190,000	24,423,799	-	24,423,799	-	24,423,799	17,360	24,441,159	122,545	24,563,734
333000	Services	345	18,858,848	145,881	19,004,730	79,868	19,084,598	58,248	19,140,846	89,940	19,230,786	58,167	19,288,953	84,854	19,373,807
334120	Meters Plastic Case	346.2	0	-	-	-	-	-	-	-	-	-	-	-	-
334100	Meters Not Class, By Type	346	4,623,103	58,120	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223
334110	Meters Metal Case - Old Style	346.1	12,851	1,311,374	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025
334130	Meters Metal Case - New Style	346.5	16,788	183	16,969	7,800	24,769	106,500	131,269	7,000	138,269	17,400	155,669	188,200	343,869
334200	Meter Installations	347	10,950,262	(1,153,462)	9,796,800	8,600	9,805,400	156,500	9,961,900	9,000	9,970,900	20,000	9,990,900	149,000	10,139,900
335000	Hydrants	348	7,420,322	207,822	7,628,144	10,437	7,638,581	16,435	7,655,016	38,591	7,693,607	28,735	7,722,342	21,300	7,743,642
339200	Other P/E - SS	317	8,526	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526
339500	Other P/E - Comp Plan Study	303.99	405,132	(405,132)	-	-	-	-	-	-	-	-	-	-	-
340100	Office Furniture	391.1	628,817	(101,349)	525,468	-	525,468	-	525,468	10,000	535,468	24,000	559,468	-	559,468
340200	Computers & Peripheral Eqpt	391.2	308,231	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231
340210	Computers & Mainframe Equ		603,466	-	603,466	-	603,466	-	603,466	-	603,466	-	603,466	-	603,466
340220	Personal Computers & Periph	391.21	619,587	(311,724)	307,863	2,000	309,863	-	309,863	7,600	317,463	-	317,463	5,600	323,063
340230	Other Computers & Periph Eqpt	391.23	256,872	(65,889)	190,983	-	190,983	-	190,983	-	190,983	-	190,983	-	190,983
340300	Computer Software	391.25	382,233	-	382,233	-	382,233	-	382,233	-	382,233	-	382,233	-	382,233
340310	Computer software Mainframe		3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059
340320	Personal Computer Software	391.26	206,245	(14,760)	191,484	-	191,484	-	191,484	-	191,484	-	191,484	-	191,484
340330	Other Computer Software	391.28	14,222	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222
340400	Data Handling Equipment		15,284	-	15,284	-	15,284	-	15,284	-	15,284	-	15,284	-	15,284
340500	Other Office Equipment	391.3	137,210	(44,519)	92,691	-	92,691	-	92,691	-	92,691	-	92,691	-	92,691
341100	Light Duty Trucks	392.11	1,074,347	(43,739)	1,030,608	-	1,030,608	-	1,030,608	-	1,030,608	161,100	1,191,708	43,200	1,234,908
341200	Heavy Duty Trucks	392.12	733,952	58,422	792,374	-	792,374	-	792,374	-	792,374	47,700	840,074	28,600	868,674
341300	Automobiles	392.2	254,777	-	254,777	-	254,777	-	254,777	-	254,777	18,900	273,677	-	273,677
341400	Other Trans Equip	392.3	237,242	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242
342000	Stores Equip	393	43,392	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392
343000	Tools/Shop/Garage Equip	394	1,182,044	(2,043)	1,179,201	-	1,179,201	8,000	1,187,201	9,600	1,196,801	12,000	1,208,801	10,400	1,219,201
344000	Laboratory Equip	395	370,126	(1,884)	368,242	6,000	374,242	-	374,242	-	374,242	-	374,242	-	374,242

JDE Acct No	Description	NARUC Acct No.	w/o Waldens Ridge Balance 11/07	12/07	12/07 Balance	1/08	1/08 Balance	2/08	2/08 balance	3/08	3/08 balance	4/08	4/08 balance	5/08	5/08 balance
345000	Power Operated Eqpt	396	332,767	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767
345100	Comm Equip (Non-Telephone)	397	354,631	35,535	390,366	-	390,366	-	390,366	-	390,366	-	390,366	-	390,366
345200	Telephone Equipment	397.2	155,731	(70,027)	85,704	-	85,704	-	85,704	-	85,704	-	85,704	-	85,704
347000	Miscellaneous Equipment	398	1,075,581	9,753	1,085,335	-	1,085,335	3,000	1,088,335	-	1,088,335	-	1,088,335	4,000	1,092,335
348000	Other Tangible Property	399	4,918	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918
			191,067,259	1,578,771	192,644,030	293,798	192,937,828	537,801	193,475,629	401,549	193,877,178	591,738	194,468,916	779,284	195,248,200
	IS Balance		192,657,759	1,576,771	194,234,530	293,798	194,528,328	537,801	195,066,129	401,549	195,467,678	591,738	196,059,416	779,284	196,838,700
	cap lease		(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)
	Struct & Improv - Cap Lease		1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500

JDE Acct No	Description	NARUC Acct No.	6/08	6/08 balance	7/08	7/08 balance	8/08	8/08 balance	9/08	9/08 balance	10/08	10/08 balance	11/08	11/08 balance	12/08	12/08 balance
301000	Organization	301	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303300	Land & Ld Rights - PU	320	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444
303400	Land & Ld Rights - WT	330	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009
303500	Land & Ld Rights - TD	340.1	-	55,450	-	55,450	-	55,450	180,000	235,450	-	235,450	-	235,450	-	235,450
303501	T & D Land	340.11	-	140,324	-	140,324	-	140,324	-	140,324	-	140,324	-	140,324	-	140,324
303502	T & D Rights of Way	340.12	50,000	193,094	-	193,094	-	193,094	-	193,094	-	193,094	-	193,094	-	193,094
303503	Dist Res & Stand Land	340.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303600	Land & Ld Rights - AG	389.3	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
304200	Struct & Improv - PU	321	-	3,883,562	-	3,883,562	-	3,883,562	-	3,883,562	-	3,883,562	-	3,883,562	-	3,883,562
304300	Struct & Improv - WT	331	47,000	2,105,211	-	2,105,211	700,000	2,805,211	-	2,805,211	64,500	2,870,711	-	2,870,711	-	2,870,711
304303	Struct & Improv - WT Paint	331.99	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808
304400	Struct & Improv - TD	341	-	524,790	-	524,790	-	524,790	-	524,790	-	524,790	-	524,790	-	524,790
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
304600	Office Structures	390.1	-	306,629	-	306,629	-	306,629	-	306,629	-	306,629	-	306,629	-	306,629
304700	Stores Shops Garage Struct	390.2	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642
304800	Misc Structures	390.3	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
306000	Lake River & Other Intake	313	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123
309000	Supply Mains		-	603,834	-	603,834	-	603,834	-	603,834	-	603,834	-	603,834	-	603,834
310100	Power Generation Eqpt - Other	323.2	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422
311200	Pumping Equipment - electric	325	-	5,692,338	-	5,692,338	-	5,692,338	-	5,692,338	-	5,692,338	-	5,692,338	-	5,692,338
311300	Pumping Equipment - diesel	326	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296
311500	Pumping Equipment - other	328.3	-	317,113	-	317,113	-	317,113	-	317,113	-	317,113	-	317,113	-	317,113
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
320100	Wtr Treat Equip (Non-Media)	332	-	12,516,617	53,500	12,570,117	16,000	12,586,117	26,500	12,612,617	49,000	12,661,617	-	12,661,617	(4,000)	12,657,617
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
330000	Dist. Reservoirs & Stand Conv	342	100,000	5,271,207	160,000	5,431,207	-	5,431,207	(8,000)	5,423,207	65,000	5,488,207	-	5,488,207	-	5,488,207
330003	Dist. Res & Stand - Painting	342.99	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569
330100	Elevated Tank & Standpipes		-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119
330400	Clearwells		-	660,784	-	660,784	-	660,784	-	660,784	-	660,784	-	660,784	-	660,784
331001	T & D Mains Conversion	343	10,000	2,201,727	-	2,201,727	-	2,201,727	10,000	2,211,727	-	2,211,727	-	2,211,727	10,000	2,221,727
331100	T & D Mains 4" & Less	343.1	(4,460)	4,740,521	(4,115)	4,736,406	(1,000)	4,735,406	(1,850)	4,733,556	(18,250)	4,715,306	(23,090)	4,692,216	(12,265)	4,679,951
331200	T & D Mains 6" - 8"	343	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458
331210	T & D Mains 6" - 10"	343.2	322,278	61,757,184	360,535	62,117,719	392,015	62,509,734	405,200	62,914,934	370,000	63,284,934	283,210	63,568,144	393,725	63,961,869
331300	T & D Mains 10" - 16"		-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591
331350	T & D Mains 12" & Greater	343.3	17,390	24,581,124	-	24,581,124	-	24,581,124	-	24,581,124	127,750	24,708,874	-	24,708,874	1,400,000	26,108,874
333000	Services	345	148,208	19,522,015	125,489	19,647,504	132,921	19,780,425	87,475	19,867,900	141,862	20,009,762	85,117	20,094,878	72,252	20,167,161
334120	Meters Plastic Case	346.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
334100	Meters Not Class. By Type	346	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223
334110	Meters Metal Case - Old Style	346.1	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025
334130	Meters Metal Case - New Style	346.5	70,400	414,269	44,000	458,269	104,000	562,269	35,400	597,669	10,000	607,669	80,000	687,669	16,900	704,569
334200	Meter Installations	347	71,000	10,210,900	105,400	10,316,300	160,000	10,476,300	30,000	10,506,300	15,600	10,521,900	147,000	10,668,900	7,900	10,676,800
335000	Hydrants	348	69,600	7,813,242	46,750	7,859,992	27,039	7,887,031	41,650	7,928,681	26,500	7,955,181	23,208	7,978,389	22,100	8,000,489
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
339200	Other P/E - SS	317	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526
339800	Other P/E - Comp Plan Study	303.99	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
340100	Office Furniture	391.1	-	559,468	21,500	580,968	-	580,968	-	580,968	-	580,968	16,000	596,968	-	596,968
340200	Computers & Peripheral Eqpt	391.2	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231
340210	Computers & Mainframe Equ		-	603,486	-	603,486	-	603,486	-	603,486	-	603,486	-	603,486	-	603,486
340220	Personal Computers & Periph	391.21	13,600	336,663	-	336,663	34,700	371,363	28,000	399,363	4,000	403,363	-	403,363	-	403,363
340230	Other Computers & Periph Eqpt	391.23	-	190,983	-	190,983	-	190,983	-	190,983	-	190,983	-	190,983	-	190,983
340300	Computer Software	391.25	4,000	386,233	(1,500)	384,733	13,000	397,733	(1,500)	396,233	-	396,233	-	396,233	-	396,233
340310	Computer software Mainframe		-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059
340320	Personal Computer Software	391.26	-	191,484	-	191,484	-	191,484	-	191,484	-	191,484	-	191,484	-	191,484
340330	Other Computer Software	391.28	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222
340400	Data Handling Equipment		-	15,284	-	15,284	-	15,284	-	15,284	-	15,284	-	15,284	-	15,284
340500	Other Office Equipment	391.3	-	92,691	-	92,691	-	92,691	-	92,691	-	92,691	-	92,691	-	92,691
341100	Light Duty Trucks	392.11	-	1,234,908	-	1,234,908	57,600	1,292,508	-	1,292,508	-	1,292,508	-	1,292,508	-	1,292,508
341200	Heavy Duty Trucks	392.12	-	888,674	22,500	891,374	28,800	920,174	-	920,174	-	920,174	-	920,174	-	920,174
341300	Automobiles	392.2	5,400	279,077	9,900	288,977	-	288,977	-	288,977	-	288,977	-	288,977	-	288,977
341400	Other Trans Equip	392.3	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242
342000	Stores Equip	393	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392
343000	Tools/Shop/Garage Equip	394	15,000	1,234,201	17,000	1,251,201	10,000	1,261,201	6,000	1,267,201	4,000	1,271,201	-	1,271,201	6,200	1,277,401
344000	Laboratory Equip	395	-	374,242	-	374,242	-	374,242	-	374,242	-	374,242	-	374,242	-	374,242

JDE Acct No	Description	NARUC Acct No.	6/08	6/08 balance	7/08	7/08 balance	8/08	8/08 balance	9/08	9/08 balance	10/08	10/08 balance	11/08	11/08 balance	12/08	12/08 balance
345000	Power Operated Eqpt	396	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767
346100	Comm Equip (Non-Telephone)	397	-	390,366	-	390,366	-	390,366	-	390,366	-	390,366	-	390,366	-	390,366
346200	Telephone Equipment	397.2	5,400	91,104	-	91,104	-	91,104	-	91,104	-	91,104	-	91,104	-	91,104
347000	Miscellaneous Equipment	398	-	1,092,335	-	1,092,335	-	1,092,335	-	1,092,335	-	1,092,335	1,000	1,093,335	-	1,093,335
348000	Other Tangible Property	399	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918
			944,816	198,193,018	950,959	197,153,975	1,875,075	198,829,050	838,875	199,667,925	859,982	200,527,887	612,445	201,140,332	1,912,842	203,053,174
	IS Balance		944,816	197,783,516	950,959	196,744,475	1,875,075	200,419,550	838,875	201,258,425	859,982	202,118,387	612,445	202,730,832	1,912,842	204,643,674
	cap lease		-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-		-	(1,590,500)	-	(1,590,500)
	Struct & Improv - Cap Lease		-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500

JDE Acct No	Description	NARUC Acct No.	1/09	1/09 balance	2/09	2/09 balance	3/09	3/09 balance	4/09	4/09 balance	5/09	5/09 balance	6/09	6/09 balance	7/09
301000	Organization	301	-	-	-	-	-	-	-	-	-	-	-	-	-
303300	Land & Ld Rights - PU	320	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444	-	73,444	-
303400	Land & Ld Rights - WT	330	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009	-	18,009	-
303500	Land & Ld Rights - TD	340.1	-	235,450	-	235,450	-	235,450	-	235,450	-	235,450	-	235,450	-
303501	T & D Land	340.11	-	140,324	-	140,324	-	140,324	-	140,324	-	140,324	-	140,324	-
303502	T & D Rights of Way	340.12	-	193,094	-	193,094	-	193,094	-	193,094	-	193,094	-	193,094	-
303503	Dist Res & Stand Land	340.2	-	-	-	-	-	-	-	-	-	-	-	-	-
303600	Land & Ld Rights - AG	360.3	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022	-	25,022	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
304200	Struct & Improv - PU	321	-	3,863,562	-	3,863,562	-	3,863,562	-	3,863,562	-	3,863,562	-	3,863,562	-
304300	Struct & Improv - WT	331	-	2,870,711	-	2,870,711	21,500	2,892,211	-	2,892,211	-	2,892,211	50,000	2,942,211	-
304303	Struct & Improv - WT Paint	331.99	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-	1,694,808	-
304400	Struct & Improv - TD	341	-	524,760	-	524,760	-	524,760	-	524,760	-	524,760	-	524,760	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
304600	Office Structures	390.1	-	306,629	-	306,629	-	306,629	-	306,629	-	306,629	-	306,629	-
304700	Stores Shops Garage Struct	390.2	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642	-	312,642	-
304800	Misc Structures	390.3	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573	-	657,573	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
306000	Lake River & Other Intake	313	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123	-	469,123	-
309000	Supply Mains		-	603,834	-	603,834	-	603,834	-	603,834	-	603,834	-	603,834	-
310100	Power Generation Eqpt - Other	323.2	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422	-	227,422	-
311200	Pumping Equipment - electric	325	-	5,692,338	-	5,692,338	-	5,692,338	65,000	5,757,338	-	5,757,338	-	5,757,338	-
311300	Pumping Equipment - diesel	326	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296	-	119,296	-
311500	Pumping Equipment - other	328.3	-	317,113	-	317,113	-	317,113	-	317,113	-	317,113	-	317,113	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
320100	Wtr Treat Equip (Non-Media)	332	-	12,857,617	38,000	12,895,617	83,000	12,778,617	-	12,778,617	-	12,778,617	-	12,778,617	107,000
			-	-	-	-	-	-	-	-	-	-	-	-	-
330000	Dist. Reservoirs & Stand Conv	342	-	5,468,207	-	5,468,207	-	5,468,207	(5,000)	5,463,207	50,000	5,533,207	100,000	5,633,207	185,000
330003	Dist. Res & Stand - Painting	342.99	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-	1,994,569	-
330100	Elevated Tank & Standpipes		-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-	1,890,119	-
330400	Clearwells		-	660,784	-	660,784	-	660,784	-	660,784	-	660,784	-	660,784	-
331001	T & D Mains Conversion	343	-	2,221,727	-	2,221,727	-	2,221,727	-	2,221,727	-	2,221,727	-	2,221,727	-
331100	T & D Mains 4" & Less	343.1	(4,000)	4,675,951	(5,123)	4,669,828	(5,781)	4,664,047	(2,610)	4,661,437	(8,455)	4,652,982	(4,460)	4,648,522	(4,115)
331200	T & D Mains 6" - 8"	343	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458	-	1,458	-
331210	T & D Mains 6" - 10"	343.2	4,093	63,865,862	154,241	64,120,203	216,397	64,336,600	178,904	64,515,504	44,840	64,560,344	397,278	64,957,622	360,535
331300	T & D Mains 10" - 16"		-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-	6,745,591	-
331350	T & D Mains 12" & Greater	343.3	191,437	26,300,311	-	26,300,311	-	26,300,311	17,390	26,317,701	122,545	26,440,246	17,390	26,457,636	-
333000	Services	345	83,666	20,250,829	50,348	20,301,177	94,415	20,395,592	62,167	20,457,759	87,254	20,545,013	149,452	20,694,465	128,733
334120	Meters Plastic Case	346.2	-	-	-	-	-	-	-	-	-	-	-	-	-
334100	Meters Not Class. By type	346	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-	4,681,223	-
334110	Meters Metal Case - Old Style	346.1	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-	1,324,025	-
334130	Meters Metal Case - New Style	346.5	7,800	712,369	106,500	818,869	7,000	825,869	17,400	843,269	188,200	1,031,469	50,400	1,081,869	44,000
334200	Meter Installations	347	8,600	10,885,400	156,500	10,841,900	9,000	10,850,900	15,000	10,865,900	149,000	11,014,900	50,000	11,064,900	55,400
335000	Hydrants	348	18,437	8,010,926	16,435	8,027,361	38,591	8,065,952	38,735	8,104,687	61,300	8,165,987	89,600	8,255,587	45,750
			-	-	-	-	-	-	-	-	-	-	-	-	-
339200	Other P/E - SS	317	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526	-	8,526	-
339600	Other P/E - Comp Plan Study	303.09	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
340100	Office Furniture	391.1	-	596,968	-	596,968	-	596,968	24,000	620,968	-	620,968	-	620,968	23,000
340200	Computers & Peripheral Eqpt	391.2	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231	-	308,231	-
340210	Computers & Mainframe Equ		-	603,466	-	603,466	-	603,466	-	603,466	-	603,466	-	603,466	-
340220	Personal Computers & Periph	391.21	2,000	405,363	-	405,363	7,600	412,963	-	412,963	5,600	418,563	13,600	432,163	-
340230	Other Computers & Periph Eqpt	391.23	-	190,983	-	190,983	-	190,983	-	190,983	-	190,983	-	190,983	-
340300	Computer Software	391.25	-	396,233	-	396,233	-	396,233	-	396,233	-	396,233	8,000	404,233	(1,500)
340310	Computer software Mainframe		-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-	3,535,059	-
340320	Personal Computer Software	391.26	-	191,484	-	191,484	-	191,484	-	191,484	-	191,484	-	191,484	-
340330	Other Computer Software	391.28	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222	-	14,222	-
340400	Data Handling Equipment		-	15,284	-	15,284	-	15,284	-	15,284	-	15,284	-	15,284	-
340500	Other Office Equipment	391.3	-	92,691	-	92,691	-	92,691	-	92,691	-	92,691	-	92,691	-
341100	Light Duty Trucks	392.11	-	1,292,508	-	1,292,508	-	1,292,508	161,100	1,453,608	43,200	1,496,808	-	1,496,808	61,200
341200	Heavy Duty Trucks	392.12	-	920,174	-	920,174	-	920,174	47,700	967,874	28,800	996,674	-	996,674	22,500
341300	Automobiles	392.2	-	288,977	-	288,977	-	288,977	18,900	307,877	-	307,877	5,400	313,277	9,600
341400	Other Trans Equip	392.3	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242	-	237,242	-
342000	Stores Equip	393	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392	-	43,392	-
343000	Tools/Shop/Garage Equip	394	-	1,277,401	16,000	1,293,401	20,800	1,314,201	2,500	1,316,701	22,000	1,338,701	32,500	1,371,201	35,500
344000	Laboratory Equip	395	12,000	388,242	-	388,242	-	388,242	-	388,242	-	388,242	-	388,242	-

JDE Acct No	Description	NARUC Acct No.	1/09	1/09 balance	2/09	2/09 balance	3/09	3/09 balance	4/09	4/09 balance	5/09	5/09 balance	6/09	6/09 balance	7/09
345000	Power Operated Eqpt	396	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767	-	332,767	-
346100	Comm Equip (Non-Telephone)	397	-	390,366	-	390,366	-	390,366	-	390,366	-	390,366	-	390,366	-
346200	Telephone Equipment	397.2	-	91,104	-	91,104	-	91,104	-	91,104	-	91,104	5,400	96,504	-
347000	Miscellaneous Equipment	398	-	1,093,335	3,000	1,096,335	-	1,096,335	-	1,096,335	8,000	1,104,335	-	1,104,335	-
348000	Other Tangible Property	399	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918	-	4,918	-
			316,035	203,389,209	534,901	203,904,110	492,522	204,396,632	641,188	205,037,818	802,284	205,840,102	964,560	206,804,662	1,071,903
	IS Balance		316,035	204,959,709	534,901	205,494,610	492,522	205,987,132	641,188	206,628,318	802,284	207,430,602	964,560	208,395,162	1,071,903
	cap lease		-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-	(1,590,500)	-
	Struct & Improv - Cap Lease		-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-	1,590,500	-

JDE Acct No	Description	NARUC Acct No.	7/09 balance	8/09	8/09 balance	8/08 - 8/09 total	13 mo avg
301000	Organization	301	-	-	-	-	-
303300	Land & Ld Rights - PU	320	73,444	-	73,444	954,777	73,444
303400	Land & Ld Rights - WT	330	18,009	-	18,009	234,117	18,009
303500	Land & Ld Rights - TD	340.1	235,450	-	235,450	2,860,045	221,603
303501	T & D Land	340.11	140,324	-	140,324	1,824,211	140,324
303502	T & D Rights of Way	340.12	193,094	-	193,094	2,510,217	193,094
303503	Dist Res & Stand Land	340.2	-	-	-	-	-
303600	Land & Ld Rights - AG	389.3	25,022	-	25,022	325,285	25,022
			-	-	-	-	-
304200	Struct & Improv - PU	321	3,863,562	-	3,863,562	50,226,304	3,863,562
304300	Struct & Improv - WT	331	2,942,211	1,075,000	4,017,211	38,544,237	2,964,941
304303	Struct & Improv - WT Paint	331.99	1,694,606	-	1,694,606	22,032,498	1,694,606
304400	Struct & Improv - TD	341	524,790	-	524,790	6,822,276	524,790
			-	-	-	-	-
304600	Office Structures	390.1	306,629	-	306,629	3,986,181	306,629
304700	Stores Shops Garage Struct	390.2	312,642	-	312,642	4,064,351	312,642
304800	Misc Structures	390.3	657,573	-	657,573	8,548,450	657,573
			-	-	-	-	-
306000	Lake River & Other Intake	313	469,123	-	469,123	6,350,569	469,123
309000	Supply Mains		603,834	-	603,834	7,849,847	603,834
310100	Power Generation Eqpt - Other	323.2	227,422	-	227,422	2,956,486	227,422
311200	Pumping Equipment - electric	325	5,757,338	-	5,757,338	74,325,389	5,717,338
311300	Pumping Equipment - diesel	326	119,296	-	119,296	1,550,852	119,296
311500	Pumping Equipment - other	328.3	317,113	-	317,113	4,122,466	317,113
			-	-	-	-	-
320100	Wtr Treat Equip (Non-Media)	332	12,885,617	32,000	12,917,617	165,450,519	12,726,963
			-	-	-	-	-
330000	Dist. Reservoirs & Stand Conv	342	5,818,207	275,000	6,093,207	72,344,697	5,564,977
330003	Dist. Res & Stand - Painting	342.99	1,994,569	-	1,994,569	25,929,399	1,994,569
330100	Elevated Tank & Standpipes		1,890,119	-	1,890,119	24,571,551	1,890,119
330400	Clearwells		680,784	-	680,784	8,850,191	680,784
331001	T & D Mains Conversion	343	2,221,727	-	2,221,727	28,832,447	2,217,881
331100	T & D Mains 4" & Less	343.1	4,644,407	(1,000)	4,643,407	60,817,016	4,678,232
331200	T & D Mains 6" - 8"	343	1,456	-	1,456	18,952	1,458
331210	T & D Mains 6" - 10"	343.2	65,318,157	508,015	65,826,172	833,640,179	64,141,552
331300	T & D Mains 10" - 16"		6,745,591	-	6,745,591	87,692,689	6,745,591
331350	T & D Mains 12" & Greater	343.3	26,457,636	1,200,000	27,657,636	336,020,664	25,916,974
333000	Services	345	20,821,198	133,921	20,955,119	264,341,261	20,333,945
334120	Meters Plastic Case	346.2	-	-	-	-	-
334100	Meters Not Class. By type	346	4,681,223	-	4,681,223	60,855,900	4,681,223
334110	Meters Metal Case - Old Style	346.1	1,324,025	-	1,324,025	17,212,327	1,324,025
334130	Meters Metal Case - New Style	346.5	1,125,869	104,000	1,229,869	10,829,292	833,022
334200	Meter installations	347	11,120,300	125,000	11,245,300	140,539,685	10,810,746
335000	Hydrants	348	8,302,337	27,039	8,329,376	105,011,982	8,077,845
			-	-	-	-	-
339200	Other P/E - SS	317	8,526	-	8,526	110,842	8,526
339600	Other P/E - Comp Plan Study	303.99	-	-	-	-	-
			-	-	-	-	-
340100	Office Furniture	391.1	643,968	20,000	663,968	7,898,586	607,584
340200	Computers & Peripheral Eqpt	391.2	308,231	-	308,231	4,007,008	308,231
340210	Computers & Mainframe Equ		603,488	-	603,488	7,845,313	603,488
340220	Personal Computers & Periph	391.21	432,163	34,700	466,863	5,367,220	412,863
340230	Other Computers & Periph Eqpt	391.23	190,983	-	190,983	2,482,783	190,983
340300	Computer Software	391.25	402,733	13,000	415,733	5,186,525	398,963
340310	Computer software Mainframe		3,535,059	-	3,535,059	45,955,763	3,535,059
340320	Personal Computer Software	391.26	191,484	-	191,484	2,489,298	191,484
340330	Other Computer Software	391.26	14,222	-	14,222	184,884	14,222
340400	Data Handling Equipment		15,284	-	15,284	198,690	15,284
340500	Other Office Equipment	391.3	92,691	-	92,691	1,204,983	92,691
341100	Light Duty Trucks	392.11	1,558,008	57,600	1,615,608	17,060,901	1,381,608
341200	Heavy Duty Trucks	392.12	1,019,174	28,800	1,047,974	12,388,758	953,058
341300	Automobiles	392.2	323,177	-	323,177	3,887,196	299,015
341400	Other Trans Equip	392.3	237,242	-	237,242	3,084,140	237,242
342000	Stores Equip	393	43,392	-	43,392	564,096	43,392
343000	Tools/Shop/Garage Equip	394	1,408,701	22,000	1,428,701	17,095,213	1,315,016
344000	Laboratory Equip	395	368,242	-	368,242	4,861,142	381,026

JDE Acct No	Description	NARUC Acct No.	7/09 balance	8/09	8/09 balance	8/08 - 8/09 total	13 mo avg
345000	Power Operated Eqpt	396	332,767	-	332,767	4,325,970	332,767
346100	Comm Equip (Non-Telephone)	397	390,368	-	390,368	5,074,762	390,366
346200	Telephone Equipment	397.2	96,504	-	96,504	1,255,552	92,350
347000	Miscellaneous Equipment	398	1,104,335	-	1,104,335	14,283,352	1,087,181
348000	Other Tangible Property	399	4,918	-	4,918	63,930	4,918
			207,876,665	3,655,075	211,531,840	2,651,878,102	203,998,392
	tis Balance		209,467,065	3,655,075	213,122,140		
	cap lease		(1,590,500)	-	(1,590,500)		
	Struct & Improv - Cap Lease		1,590,500	-	1,590,500	20,670,500	1,590,500

JDE Acct No	Description	NARUC Acct No.	Current depr rates	New depr rates	w/o Walden's Ridge UP Balance @ 12/06	Balance w/o Walden's Ridge Acc Depr at 12/07	1/08	Acc Depr at 11/08	2/08	Acc Depr at 2/08	3/08	Acc Depr at 3/08	4/08	Acc Depr at 4/08	5/08	Acc Depr at 5/08	6/08
						Accumulated Depreciation monthly calculation											
301000	Organization	301				-		-		-		-		-		-	
303300	Land & Ld Rights - PU	320			73,444	-		-		-		-		-		-	
303400	Land & Ld Rights - WT	330			18,009	-		-		-		-		-		-	
303500	Land & Ld Rights - TD	340.1			55,450	-		-		-		-		-		-	
303501	T & D Land	340.11			127,324	-		-		-		-		-		-	
303502	T & D Rights of Way	340.12			133,084	-		-		-		-		-		-	
303503	Dist Res & Stand Land	340.2				-		-		-		-		-		-	
303600	Land & Ld Rights - AG	309.3			25,022	-		-		-		-		-		-	
304200	Struct & Improv - PU	321	3.86%	1.96%	3,809,177	1,084,900	12428	1,097,328	12428	1,109,756	12428	1,122,184	12428	1,134,612	12428	1,147,040	12428
304300	Struct & Improv - WT	331	4.57%	4.11%	1,974,778	1,237,312	7665	1,244,977	7760	1,252,737	7835	1,260,572	7754	1,268,326	7754	1,276,080	8291
304303	Struct & Improv - WT Point	331.99	10.00%	12.06%	1,553,002	1,211,729	14123	1,225,852	14123	1,239,975	14123	1,254,098	14123	1,268,221	14123	1,282,344	14123
304400	Struct & Improv - TD	341	3.51%	2.13%	510,815	386,662	1535	390,197	1535	391,732	1535	393,267	1535	394,802	1535	396,337	1535
304600	Office Structures	390.1	3.96%	1.13%	149,174	130,539	1017	131,556	1017	132,573	1017	133,590	1017	134,607	1017	135,624	1017
304700	Stores Shops Garage Struct	390.2	4.05%	0.73%	312,642	273,956	1211	275,167	1211	276,378	1211	277,589	1211	278,800	1211	280,011	1211
304800	Misc Structures	390.3	5.84%	0.49%	657,573	578,846	3091	581,937	3091	585,028	3091	588,119	3091	591,210	3091	594,301	3091
308000	Lake River & Other Intake	313	3.40%	0.63%	469,123	241,431	1388	242,817	1388	244,203	1388	245,589	1388	246,975	1388	248,361	1388
309000	Supply Mains		5.82%	1.67%	910,555	59,015	2979	61,994	2979	64,973	2979	67,952	2979	70,931	2979	73,910	2979
310000	Power Generation Eqpt - Other	323.2	3.44%	12.33%	227,422	29,040	652	29,692	652	30,344	652	30,996	652	31,648	652	32,300	652
311200	Pumping Equipment - electric	325	1.73%	2.45%	5,680,602	2,368,164	8163	2,374,327	8163	2,382,490	8250	2,390,653	8185	2,398,903	8185	2,407,088	8185
311300	Pumping Equipment - diesel	326	1.97%	2.50%	119,296	51,146	196	51,342	196	51,538	196	51,734	196	51,930	196	52,126	196
311500	Pumping Equipment - other	328.3	3.94%	1.83%	173,877	80,833	1041	81,874	1041	82,915	1041	83,956	1041	84,997	1041	86,038	1041
320100	Wtr Treat Equip (Non-Media)	332	4.27%	1.09%	12,378,400	9,459,776	44371	9,504,147	44435	9,548,582	44558	9,593,140	44455	9,637,595	44455	9,682,050	44455
330000	Dist. Reservoirs & Stand Conv	342	1.80%	2.08%	4,596,881	1,705,380	7689	1,713,079	7689	1,720,768	7689	1,728,457	7674	1,736,131	7673	1,744,004	8173
330003	Dist. Res & Stand - Painting	342.99	10.00%	11.08%	1,002,864	431,389	16621	448,010	16621	464,631	16621	481,252	16621	497,873	16621	514,494	16621
330100	Elevated Tank & Standpipes		1.80%	2.74%	1,774,682	506,428	2835	509,263	2835	512,098	2835	514,933	2835	517,768	2835	520,603	2835
330400	Clearwells		1.80%	1.65%	680,784	194,220	1021	195,241	1021	196,262	1021	197,283	1021	198,304	1021	199,325	1021
331001	T & D Mains Conversion	343	1.41%	1.50%	2,008,643	342,774	2575	345,349	2575	347,924	2575	350,499	2575	353,074	2575	355,649	2611
331100	T & D Mains 4" & Less	343.1	1.62%	1.50%	4,618,983	933,187	6434	939,621	6426	946,047	6422	952,469	6421	958,890	6397	965,287	6402
331200	T & D Mains 6" - 8"	343	1.36%	1.50%	1,458	418	2	420	2	422	2	424	2	426	2	428	2
331210	T & D Mains 6" - 10"	343.2	1.36%	1.50%	58,702,910	11,741,774	68985	11,810,759	69160	11,879,919	69384	11,949,303	69545	12,018,851	69467	12,088,318	70404
331300	T & D Mains 10" - 16"		1.42%	1.50%	6,553,105	1,856,602	7982	1,864,584	7982	1,872,566	7982	1,880,548	7982	1,888,530	7982	1,896,512	7982
331350	T & D Mains 12" & Greater	343.3	1.42%	1.50%	21,998,734	4,492,826	28789	4,521,615	28789	4,550,404	28789	4,579,193	28830	4,608,023	28162	4,637,185	28934
333000	Services	345	2.28%	1.84%	17,846,645	7,335,624	36185	7,372,009	36292	7,408,301	36495	7,444,796	36545	7,481,341	36782	7,518,123	37304
334120	Meters Plastic Case	346.2	15.35%	6.91%	91,620	-	0	-	0	-	0	-	0	-	0	-	0
334100	Meters Not Class. By type	346	0.98%	6.91%	4,736,504	487,159	3823	490,979	3823	494,802	3823	498,625	3823	502,448	3823	506,271	3823
334110	Meters Metal Case - Old Style	346.1	2.45%	6.91%	9,173	-	2703	2,703	2703	5,406	2703	8,109	2703	10,812	2703	13,515	2703
334131	Meters Rem Rdr	346.6	0.98%	6.91%	130,241	28	17	45	104	149	69	218	92	310	455	765	320
334130	Meters Metal Case - New Style	346.5		6.91%													
334200	Meter Installations	347	1.64%	3.23%	8,705,109	1,021,695	13395	1,035,090	13609	1,048,699	13520	1,062,219	13563	1,075,782	14031	1,089,813	13915
335000	Hydrants	348	2.21%	2.63%	7,259,861	1,737,020	14058	1,751,078	14058	1,765,774	14180	1,779,954	14215	1,794,169	14233	1,808,402	14539
339200	Other P/E - SS	317	5.92%	0.00%	8,526	15,542	42	15,584	42	15,626	42	15,668	42	15,710	42	15,752	42
339600	Other P/E - Comp Plan Study	303.99	20.00%	0.00%	405,132	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0
340100	Office Furniture	391.1	2.73%	1.39%	593,875	389,961	1195	391,156	1195	392,351	1230	393,581	1316	394,897	1234	396,131	1234
340200	Computers & Peripheral Eqpt	391.2	15.90%	2.19%	311,077	285,666	4084	289,750	4084	293,834	4084	297,918	4084	302,002	4084	306,086	4084
340210	Computers & Mainframe Equ		15.90%	2.19%	601,115	576,728	7998	584,724	7998	592,720	7998	600,716	7998	608,712	7998	616,708	7998
340220	Personal Computers & Periph	391.21	15.90%	2.19%	533,410	216,125	4092	220,217	4092	224,309	4243	228,552	4143	232,695	4328	237,023	4720
340230	Other Computers & Periph Eqpt	391.23	15.90%	2.19%	200,974	176,582	2531	179,113	2531	181,644	2531	184,175	2531	186,706	2531	189,237	2531
340300	Computer Software	391.25	15.90%	1.83%	405,985	412,083	5085	417,928	5085	422,993	5085	428,058	5085	433,123	5085	438,188	5224
340310	Computer software Mainframe		15.90%	1.83%	3,535,059	3,390,719	46840	3,437,559	46840	3,484,399	46840	3,531,239	46840	3,578,079	46840	3,624,919	46840
340320	Personal Computer Software	391.26	15.90%	1.83%	206,245	188,256	2537	190,793	2537	193,330	2537	195,867	2537	198,404	2537	200,941	2537
340330	Other Computer Software	391.28	15.90%	1.83%	14,222	15,085	186	15,083	188	15,271	188	15,459	188	15,647	188	15,835	188
340400	Data Handling Equipment		15.90%	4.94%	8,224	9,011	203	9,214	203	9,417	203	9,620	203	9,823	203	10,026	203
340500	Other Office Equipment	391.3	4.07%	1.39%	137,210	70,708	314	71,022	314	71,336	314	71,650	314	71,964	314	72,278	314
341100	Light Duty Trucks	392.11	9.36%	16.00%	1,189,675	149,911	8039	157,950	8039	165,989	8039	174,028	10552	184,580	9509	194,089	8035
341200	Heavy Duty Trucks	392.12	9.09%	16.62%	632,151	154,560	6597	161,157	6597	167,754	6597	174,351	7391	181,742	7394	189,136	6915
341300	Automobiles	392.2	10.54%	11.35%	273,640	67,628	2238	69,866	2238	72,104	2238	74,342	2570	76,912	2321	79,233	2463
341400	Other Trans Equip	392.3	0.70%	7.24%	240,775	34,667	138	34,805	138	34,943	138	35,081	138	35,219	138	35,357	138
342000	Stores Equip	393	4.90%	0.00%	43,392	47,385	180	47,565	180	47,745	180	47,925	180	48,105	180	48,285	180

JDE Acct No	Description	NARUC Acct No.	Current depr rates	New depr rates	w/o Walden's Ridge UP Balance @ 12/08		Balance w/o Walden's Ridge Acc Depr at 12/07	Accumulated Depreciation monthly calculation 1/08	Acc Depr at 11/08	2/08	Acc Depr at 2/08	3/08	Acc Depr at 3/08	4/08	Acc Depr at 4/08	5/08	Acc Depr at 5/08	6/08
343000	Tools/Shop/Garage Equip	394	3.65%	6.89%	1,164,531		366,424	3783	370,207	3809	374,016	3842	377,858	3889	381,747	3914	385,661	3992
344000	Laboratory Equip	395	11.12%	1.01%	388,089		335,584	3440	339,024	3440	342,464	3440	345,904	3440	349,344	3440	352,784	3440
345000	Power Operated Eqpt	396	9.21%	0.00%	336,333		327,089	2554	329,643	2554	332,197	2554	334,751	2554	337,305	2554	339,859	2554
346100	Comm Equip (Non-Telephone)	397	4.43%	4.21%	353,935		258,900	1441	260,341	1441	261,782	1441	263,223	1441	264,664	1441	266,105	1441
346200	Telephone Equipment	397.2	14.91%	3.51%	152,449		57,887	1065	58,952	1065	60,017	1065	61,082	1065	62,147	1065	63,212	1268
347000	Miscellaneous Equipment	398	2.89%	6.33%	1,023,783		185,571	2614	188,185	2621	190,806	2617	193,423	2617	196,040	2642	198,682	2622
348000	Other Tangible Property	399	2.89%	5.10%	4,918		260	12	272	12	284	12	296	12	308	12	320	12
							57,769,268	420180	58,189,428	420957	58,610,383	421761	59,032,144	425676	59,457,820	425987	59,883,807	427951
					182,852,082													
	IS Balance				188,698,401		57,956,277											
	cap lease				(1,590,500)	Waldens Rid	(187,011)											
	Struct & Improv - Cap Lease				1,590,500													

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JDE Acct No	Description	NARUC Acct No.	Acc Depr at 6/08	7/08	Acc Depr at 07/08	8/08	Acc Depr at 8/08	9/08	Acc Depr at 9/08	10/08	Acc Depr at 10/08	11/08	Acc Depr at 11/08	12/08	Acc Depr at 12/08	1/09	Acc Depr at 1/09	2/09
301000	Organization	301	-		-		-		-		-		-		-		-	
303300	Land & Ld Rights - PU	320	-		-		-		-		-		-		-		-	
303400	Land & Ld Rights - WT	330	-		-		-		-		-		-		-		-	
303500	Land & Ld Rights - TD	340.1	-		-		-		-		-		-		-		-	
303501	T & D Land	340.11	-		-		-		-		-		-		-		-	
303502	T & D Rights of Way	340.12	-		-		-		-		-		-		-		-	
303503	Dist Res & Stand Land	340.2	-		-		-		-		-		-		-		-	
303600	Land & Ld Rights - AG	389.3	-		-		-		-		-		-		-		-	
304200	Struct & Improv - PU	321	1,159,468	12428	1,171,896	12428	1,184,324	6375	1,190,699	6375	1,197,074	6375	1,203,449	6375	1,209,824	6375	1,216,199	6375
304300	Struct & Improv - WT	331	1,284,371	7843	1,292,214	18506	1,310,720	8252	1,318,972	9357	1,328,329	8363	1,336,692	8363	1,345,055	9832	1,354,887	9832
304303	Struct & Improv - WT Palat	331.99	1,266,467	14123	1,310,590	14123	1,324,713	17033	1,341,746	17033	1,358,778	17033	1,375,812	17033	1,392,845	17033	1,409,878	17033
304400	Struct & Improv - TD	341	397,872	1535	399,407	1535	400,942	932	401,874	932	402,806	932	403,738	932	404,670	932	405,602	932
304600	Office Structures	390.1	136,641	1017	137,658	1017	138,675	289	138,964	289	139,253	289	139,542	289	139,831	289	140,120	289
304700	Stores Shops Garage Struct	390.2	281,222	1211	282,433	1211	283,644	190	283,834	190	284,024	190	284,214	190	284,404	190	284,594	190
304800	Misc Structures	390.3	597,392	3091	600,483	3091	603,574	269	603,843	269	604,112	269	604,381	269	604,650	269	604,919	269
306000	Lake River & Other Intake	313	249,747	1386	251,133	1386	252,519	338	252,857	338	253,195	338	253,533	338	253,871	338	254,209	338
309000	Supply Mains		78,889	2979	79,868	2979	82,847	941	83,788	941	84,729	941	85,670	941	86,611	941	87,552	941
310000	Power Generation Eqpt - Other	323.2	32,852	652	33,504	652	34,256	2337	36,593	2337	38,930	2337	41,267	2337	43,604	2337	45,941	2337
311200	Pumping Equipment - electric	325	2,415,273	8185	2,423,458	8185	2,431,643	11591	2,443,234	11591	2,454,825	11591	2,466,416	11591	2,478,007	11622	2,489,629	11622
311300	Pumping Equipment - diesel	326	52,322	196	52,518	196	52,714	249	52,963	249	53,212	249	53,461	249	53,710	249	53,959	249
311500	Pumping Equipment - other	328.3	87,079	1041	88,120	1041	89,161	484	89,645	484	90,129	484	90,613	484	91,097	484	91,581	484
320100	Wtr Treat Equip (Non-Media)	332	9,726,505	45121	9,771,626	44778	9,816,404	11468	9,827,892	11614	9,839,506	11414	9,850,920	11392	9,862,312	11497	9,873,809	11532
330000	Dist. Reservoirs & Stand Conv	342	1,752,177	8638	1,760,815	7918	1,768,733	9087	1,777,820	9706	1,787,526	9199	1,796,725	9199	1,805,924	9513	1,815,437	9513
330003	Dist. Res & Stand - Painting	342.99	531,115	16621	547,736	16621	564,357	18417	582,774	18417	601,191	18417	619,608	18417	638,025	18417	656,442	18417
330100	Elevated Tank & Standpipes		523,438	2835	526,273	2835	529,108	4316	533,424	4316	537,740	4316	542,056	4316	546,372	4316	550,688	4316
330400	Clearwells		200,346	1021	201,367	1021	202,388	936	203,324	936	204,260	936	205,196	936	206,132	936	207,068	936
331001	T & D Mains Conversion	343	358,260	2581	360,841	2581	363,422	2802	366,224	2752	368,976	2752	371,728	2827	374,555	2777	377,332	2777
331100	T & D Mains 4" & Less	343.1	971,689	6398	978,087	6409	984,496	5928	990,424	5823	996,247	5767	1,002,014	5820	1,007,834	5847	1,013,681	5840
331200	T & D Mains 6" - 8"	343	430	2	432	2	434	2	436	2	438	2	440	2	442	2	444	2
331210	T & D Mains 8" - 10"	343.2	12,158,722	70921	12,229,643	71473	12,301,116	78394	12,380,510	79681	12,460,191	79547	12,539,738	80730	12,620,468	79955	12,700,423	80148
331300	T & D Mains 10" - 16"		1,904,494	7982	1,912,476	7982	1,920,458	8432	1,928,890	8432	1,937,322	8432	1,945,754	8432	1,954,186	8432	1,962,618	8432
331350	T & D Mains 12" & Greater	343.3	4,666,119	28882	4,695,001	28882	4,723,883	30509	4,754,392	31308	4,785,700	30589	4,816,289	41089	4,857,378	32758	4,890,134	32758
333000	Services	345	7,555,427	37435	7,592,862	37730	7,630,592	27041	7,657,633	27532	7,685,165	27300	7,712,465	27311	7,739,776	27618	7,767,395	27608
334120	Meters Plastic Case	346.2	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0
334100	Meters Not Class. By type	346	510,094	3823	513,917	3823	517,740	26956	544,696	26958	571,652	26958	598,608	26958	625,564	26956	652,520	26958
334110	Meters Metal Case - Old Style	346.1	18,218	2703	18,921	2703	21,624	7624	29,248	7624	36,872	7624	44,496	7624	52,120	7624	59,744	7624
334131	Meters Rem Rdr	346.6	1,085	302	1,387	534	1,921	2585	4,506	2058	6,564	4332	10,896	2613	13,509	4080	17,589	4693
334130	Meters Metal Case - New Style	346.5																
334200	Meter Installations	347	1,103,728	14176	1,117,904	14619	1,132,523	27646	1,160,171	27535	1,187,706	29522	1,217,228	27671	1,244,899	28750	1,273,649	29171
335000	Hydrants	348	1,822,941	14520	1,837,461	14461	1,851,922	17413	1,869,335	17338	1,886,673	17356	1,904,029	17393	1,921,422	17546	1,938,968	17582
339200	Other P/E - SS	317	15,794	42	15,836	42	15,878	0	15,878	0	15,878	0	15,878	0	15,878	0	15,878	0
339600	Other P/E - Comp Plan Study	303.99	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0
340100	Office Furniture	391.1	397,365	1405	398,770	1259	400,029	641	400,670	641	401,311	743	402,054	650	402,704	691	403,395	691
340200	Computers & Peripheral Eqpt	391.2	310,170	4084	314,254	4084	318,338	563	318,901	563	319,464	563	320,027	563	320,590	563	321,153	563
340210	Computers & Mainframe Equ		624,704	7996	632,700	7996	640,696	1101	641,797	1101	642,898	1101	643,999	1101	645,100	1101	646,201	1101
340220	Personal Computers & Periph	391.21	241,743	4270	246,013	6109	252,122	850	252,972	682	253,654	649	254,303	649	254,952	738	255,690	738
340230	Other Computers & Periph Eqpt	391.23	191,788	2531	194,299	2531	196,830	349	197,178	349	197,526	349	197,877	349	198,226	349	198,575	349
340300	Computer Software	391.25	443,412	5022	448,434	5770	454,204	584	454,788	584	455,362	584	455,976	594	456,570	604	457,174	604
340310	Computer software Mainframe		3,671,759	46840	3,718,599	46040	3,765,439	5391	3,770,830	5391	3,776,221	5391	3,781,612	5391	3,787,003	5391	3,792,394	5391
340320	Personal Computer Software	391.26	203,478	2537	206,015	2537	208,552	292	208,844	292	209,136	292	209,428	292	209,720	292	210,012	292
340330	Other Computer Software	391.28	17,023	188	17,211	188	17,399	22	17,421	22	17,443	22	17,465	22	17,487	22	17,509	22
340400	Data Handling Equipment		10,229	203	10,432	203	10,635	63	10,698	63	10,761	63	10,824	63	10,887	63	10,950	63
340500	Other Office Equipment	391.3	72,592	314	72,906	314	73,220	107	73,327	107	73,434	107	73,541	107	73,648	107	73,755	107
341100	Light Duty Trucks	392.11	202,925	8030	211,761	10633	222,394	15487	237,881	15487	253,368	15487	268,855	15487	284,342	17233	301,575	17233
341200	Heavy Duty Trucks	392.12	196,051	7571	203,622	7966	211,590	11859	223,449	11859	235,308	11859	247,167	11859	259,026	12744	271,770	12744
341300	Automobiles	392.2	81,696	2849	84,345	2388	86,733	2578	89,311	2578	91,889	2578	94,467	2578	97,045	2740	99,785	2740
341400	Other Trans Equip	392.3	35,495	138	35,633	138	35,771	1431	37,202	1431	38,633	1431	40,064	1431	41,495	1431	42,926	1431
342000	Stores Equip	393	46,465	180	46,645	180	46,825	0	46,825	0	46,825	0	46,825	0	46,825	0	46,825	0

JDE Acct No	Description	NARUC Acct No.	Acc Depr at 6/08	7/08	Acc Depr at 07/08	8/08	Acc Depr at 8/08	9/08	Acc Depr at 9/08	10/08	Acc Depr at 10/08	11/08	Acc Depr at 11/08	12/08	Acc Depr at 12/08	1/09	Acc Depr at 1/09	2/09
343000	Tools/Shop/Garage Equip	394	389,653	4062	393,715	4027	397,742	7161	404,903	7138	412,041	7035	419,076	7248	426,324	7334	433,658	7426
344000	Laboratory Equip	395	350,224	3440	353,664	3440	353,104	312	353,416	312	353,728	312	354,040	312	354,352	320	354,672	320
345000	Power Operated Eqpt	396	342,413	2554	344,967	2554	347,521	0	347,521	0	347,521	0	347,521	0	347,521	0	347,521	0
346100	Comm Equip (Non-Telephone)	397	267,546	1441	268,987	1441	270,428	1370	271,798	1370	273,168	1370	274,538	1370	275,908	1370	277,278	1370
346200	Telephone Equipment	397.2	64,478	1098	65,576	1098	66,674	259	66,933	259	67,192	259	67,451	259	67,710	268	67,978	268
347000	Miscellaneous Equipment	398	201,304	2622	203,926	2622	206,548	5744	212,292	5744	218,036	5773	223,809	5746	229,555	5767	235,322	5783
348000	Other Tangible Property	399	332	12	344	12	356	21	377	21	398	21	419	21	440	21	461	21
			60,311,758	429683	60,741,441	445096	61,186,537	386043	61,572,580	388419	61,960,999	389851	62,350,850	398211	62,749,061	397061	63,146,122	398529

IS Balance
cap lease
Struct & Improv - Cap Lease

JDE Acct No	Description	NARUC Acct No.	Acc Depr at 2/09	3/09	Acc Depr at 3/09	4/09	Acc Depr at 4/09	5/09	Acc Depr at 5/09	6/09	Acc Depr at 6/09	7/09	Acc Depr at 7/09	8/09	Acc Depr at 8/09	13 Month Average
301000	Organization	301	-		-		-		-		-		-		-	-
303300	Land & Ld Rights - PU	320	-		-		-		-		-		-		-	-
303400	Land & Ld Rights - WT	330	-		-		-		-		-		-		-	-
303500	Land & Ld Rights - TD	340.1	-		-		-		-		-		-		-	-
303501	T & D Land	340.11	-		-		-		-		-		-		-	-
303502	T & D Rights of Way	340.12	-		-		-		-		-		-		-	-
303503	Dist Res & Stand Land	340.2	-		-		-		-		-		-		-	-
303600	Land & Ld Rights - AG	389.3	-		-		-		-		-		-		-	-
304200	Struct & Improv - PU	321	1,222,574	6375	1,228,949	6375	1,235,324	6375	1,241,699	6375	1,248,074	6375	1,254,449	6375	1,260,824	1,222,574
304300	Struct & Improv - WT	331	1,384,719	9943	1,374,662	9869	1,384,531	9869	1,394,400	10383	1,404,783	9955	1,414,738	24682	1,439,420	1,367,070
304303	Struct & Improv - WT Paint	331.99	1,426,911	17033	1,443,944	17033	1,460,977	17033	1,478,010	17033	1,495,043	17033	1,512,076	17033	1,529,109	1,425,911
304400	Struct & Improv - TD	341	406,534	932	407,466	932	408,398	932	409,330	932	410,262	932	411,194	932	412,126	406,534
304600	Office Structures	390.1	140,409	289	140,698	289	140,987	289	141,276	289	141,565	289	141,854	289	142,143	140,409
304700	Stores Shops Garage Struct	390.2	284,784	190	284,974	190	285,164	190	285,354	190	285,544	190	285,734	190	285,924	284,784
304800	Misc Structures	390.3	605,188	269	605,457	269	605,726	269	605,995	269	606,264	269	606,533	269	606,802	605,188
306000	Lake River & Other Intake	313	254,547	338	254,885	338	255,223	338	255,561	338	255,899	338	256,237	338	256,575	254,547
309000	Supply Mains		88,493	941	89,434	941	90,375	941	91,316	941	92,257	941	93,198	941	94,139	88,493
310000	Power Generation Eqpt - Other	323.2	48,278	2337	50,615	2337	52,952	2337	55,289	2337	57,626	2337	59,963	2337	62,300	48,278
311200	Pumping Equipment - electric	325	2,501,251	11622	2,512,873	11667	2,524,760	11688	2,536,448	11688	2,548,136	11688	2,559,824	11688	2,571,512	2,501,428
311300	Pumping Equipment - diesel	326	54,208	249	54,457	249	54,706	249	54,955	249	55,204	249	55,453	249	55,702	54,208
311500	Pumping Equipment - other	326.3	92,065	484	92,549	484	93,033	484	93,517	484	94,001	484	94,485	484	94,969	92,065
320100	Wtr Treat Equip (Non-Media)	332	9,885,341	11628	9,896,969	11552	9,908,521	11552	9,920,073	11552	9,931,625	11892	9,943,517	11717	9,955,234	9,885,548
330000	Dist. Reservoirs & Stand Conv	342	1,824,950	9513	1,834,463	9499	1,843,959	9725	1,853,684	10072	1,863,756	10761	1,874,517	11709	1,886,223	1,825,671
330003	Dist. Res & Stand - Painting	342.99	674,859	16417	693,276	16417	711,693	16417	730,110	16417	748,527	16417	766,944	16417	785,361	674,859
330100	Elevated Tank & Standpipes		555,004	4316	559,320	4316	563,636	4316	567,952	4316	572,268	4316	576,584	4316	580,900	555,004
330400	Clearwells		208,004	936	208,940	936	209,876	936	210,812	936	211,748	936	212,684	936	213,620	208,004
331001	T & D Mains Conversion	343	380,109	2777	382,886	2777	385,663	2777	388,440	2777	391,217	2777	393,994	2777	396,771	380,101
331100	T & D Mains 4" & Less	343.1	1,019,521	5833	1,025,354	5833	1,031,187	5812	1,036,999	5816	1,042,815	5812	1,048,627	5823	1,054,450	1,019,511
331200	T & D Mains 6" - 8"	343	446	2	448	2	450	2	452	2	454	2	456	2	458	446
331210	T & D Mains 6" - 10"	343.2	12,780,571	80457	12,861,028	80634	12,941,662	80438	13,022,100	81816	13,103,916	82152	13,186,068	83340	13,269,408	12,762,092
331300	T & D Mains 10" - 16"		1,971,050	8432	1,979,482	8432	1,987,914	8432	1,996,346	8432	2,004,778	8432	2,013,210	8432	2,021,642	1,971,050
331350	T & D Mains 12" & Greater	343.3	4,922,890	32756	4,955,646	32799	4,988,445	33150	5,021,595	32908	5,054,503	32854	5,087,357	38854	5,126,211	4,921,879
333000	Services	345	7,795,083	27847	7,822,930	27908	7,850,838	28058	7,878,896	28433	7,907,309	28528	7,935,837	28741	7,964,578	7,795,035
334120	Meters Plastic Case	346.2	-	0	-	0	-	0	-	0	-	0	-	0	-	-
334100	Meters Not Class. By type	346	679,476	26956	706,432	26956	733,388	26956	760,344	26956	787,300	26956	814,256	26956	841,212	679,476
334110	Meters Metal Case - Old Style	346.1	67,368	7624	74,992	7624	82,616	7624	90,240	7624	97,864	7624	105,488	7624	113,112	67,368
334131	Meters Rem Rdr	346.8	22,282	4447	26,729	4607	31,336	7166	38,502	5869	44,371	6030	50,401	7666	58,067	25,129
334130	Meters Metal Case - New Style	346.5														
334200	Meter Installations	347	1,302,520	28997	1,331,517	29053	1,360,570	28996	1,389,566	29597	1,419,163	29763	1,448,926	30981	1,479,907	1,304,166
335000	Hydrants	348	1,956,550	17691	1,974,241	17776	1,992,017	17984	2,010,001	18305	2,028,306	18173	2,046,479	18102	2,064,581	1,957,271
339200	Other P/E - SS	317	15,878	0	15,878	0	15,878	0	15,878	0	15,878	0	15,878	0	15,878	15,878
339600	Other P/E - Comp Plan Study	303.99	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0	54,656	0	54,656	54,656
340100	Office Furniture	391.1	404,066	691	404,777	747	405,524	705	406,229	705	406,934	799	407,733	811	408,544	404,153
340200	Computers & Peripheral Eqpt	391.2	321,716	563	322,279	563	322,842	563	323,405	563	323,968	563	324,531	563	325,094	321,716
340210	Computers & Mainframe Equ		647,302	1101	648,403	1101	649,504	1101	650,605	1101	651,706	1101	652,807	1101	653,908	647,302
340220	Personal Computers & Periph	391.21	256,428	759	257,187	745	257,932	770	258,702	824	259,526	782	260,288	1016	261,304	256,543
340230	Other Computers & Periph Eqpt	391.23	198,924	349	199,273	349	199,622	349	199,971	349	200,320	349	200,669	349	201,018	198,924
340300	Computer Software	391.25	457,778	604	458,382	604	458,986	604	459,590	641	460,231	602	460,833	689	461,522	457,801
340310	Computer software Mainframe		3,797,785	5391	3,803,176	5391	3,808,567	5391	3,813,958	5391	3,819,349	5391	3,824,740	5391	3,830,131	3,797,785
340320	Personal Computer Software	391.26	210,304	292	210,596	292	210,888	292	211,180	292	211,472	292	211,764	292	212,056	210,304
340330	Other Computer Software	391.28	17,531	22	17,553	22	17,575	22	17,597	22	17,619	22	17,641	22	17,663	17,531
340400	Data Handling Equipment		11,013	63	11,076	63	11,139	63	11,202	63	11,265	63	11,328	63	11,391	11,013
340500	Other Office Equipment	391.3	73,862	107	73,969	107	74,076	107	74,183	107	74,290	107	74,397	107	74,504	73,862
341100	Light Duty Trucks	392.11	318,808	17233	336,041	21529	357,570	19747	377,317	18595	395,912	21451	417,363	22075	439,438	323,913
341200	Heavy Duty Trucks	392.12	284,514	12744	297,258	14066	311,324	14072	325,396	13274	338,670	14365	353,035	15026	368,061	288,659
341300	Automobiles	392.2	102,525	2740	105,265	3099	108,364	2830	111,194	2984	114,178	3184	117,362	2803	120,265	102,953
341400	Other Trans Equip	392.3	44,357	1431	45,788	1431	47,219	1431	48,650	1431	50,081	1431	51,512	1431	52,943	44,357
342000	Stores Equip	393	48,825	0	48,825	0	48,825	0	48,825	0	48,825	0	48,825	0	48,825	48,825

JDE Acct No	Description	NARUC Acct No.	Acc Depr at 2/09	3/09	Acc Depr at 3/09	4/09	Acc Depr at 4/09	5/09	Acc Depr at 5/09	6/09	Acc Depr at 6/09	7/09	Acc Depr at 7/09	8/09	Acc Depr at 8/09	13 Month Average
343000	Tools/Shop/Garage Equip	394	441,084	7559	448,643	7469	456,112	7763	463,875	8070	471,945	8317	480,262	8211	488,473	441,857
344000	Laboratory Equip	395	364,992	320	365,312	320	365,632	320	365,952	320	366,272	320	366,592	320	366,912	364,988
345000	Power Operated Eqpt	396	347,521	0	347,521	0	347,521	0	347,521	0	347,521	0	347,521	0	347,521	347,521
346100	Comm Equip (Non-Telephone)	397	278,648	1370	280,018	1370	281,388	1370	282,758	1370	284,128	1370	285,498	1370	286,868	278,648
346200	Telephone Equipment	397.2	68,242	266	68,508	266	68,774	266	69,040	314	69,354	274	69,628	274	69,902	68,261
347000	Miscellaneous Equipment	398	241,105	5775	246,880	5775	252,655	5561	258,536	5796	264,332	5796	270,128	5796	275,924	241,163
348000	Other Tangible Property	399	482	21	503	21	524	21	545	21	566	21	587	21	608	482
			63,544,651	399032	63,943,683	405621	64,349,304	408803	64,757,307	407569	65,164,876	413105	65,577,981	439728	66,017,709	63,583,205

IS Balance
cap lease
Struct & Improv - Cap Lease

Tennessee Public Service Commission
Company: Tennessee-American Water Company
Case No:

Computation of Average Prepaid Taxes

Test Year: Twelve Months Ended: November 30, 2007

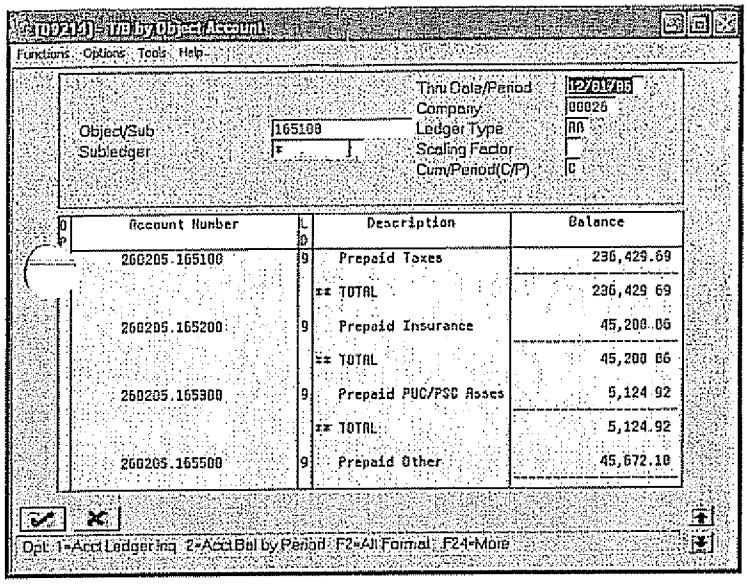
	End of Month
Date	Amount
Nov-06	236,430
Dec-06	202,654
Jan-07	168,878
Feb-07	135,103
Mar-07	101,327
Apr-07	67,551
May-07	33,776
Jun-07	178,843
Jul-07	(33,776)
Aug-07	(83,271)
Sep-07	445,455
Oct-07	395,960
Nov-07	346,465
Total	2,195,396
Average Balance	168,877

Tennessee Public Service Commission
Company: Tennessee-American Water Company
Case No:

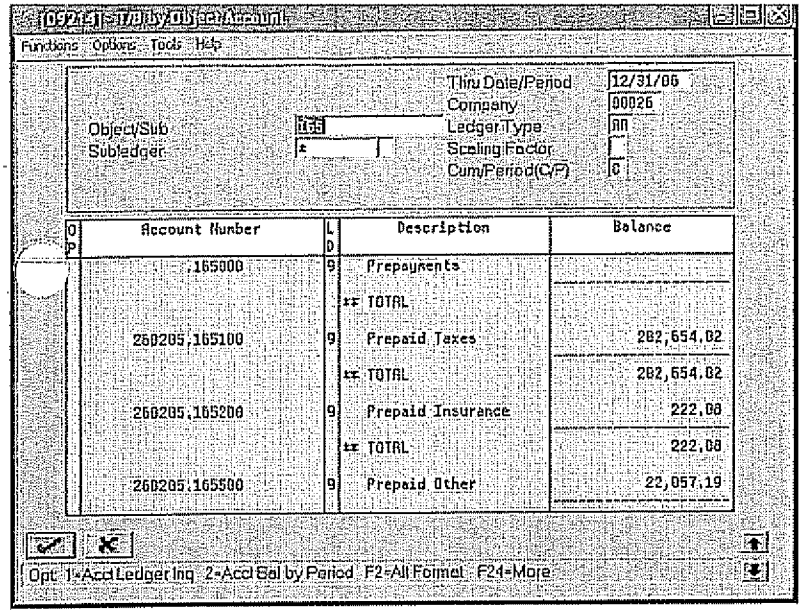
Computation of Average Prepaid Insurance

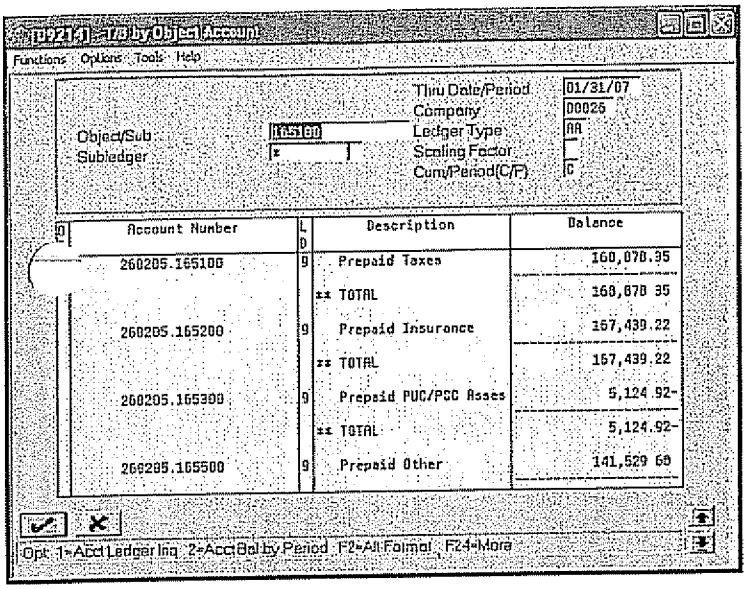
Test Year: Twelve Months Ended: November 30, 2007

	End of Month
Date	Amount
Nov-06	45,209
Dec-06	222
Jan-07	167,439
Feb-07	144,133
Mar-07	210,471
Apr-07	161,769
May-07	113,067
Jun-07	32,567
Jul-07	130,163
Aug-07	81,482
Sep-07	32,802
Oct-07	98,470
Nov-07	49,790
Total	1,267,583
Average Balance	97,506

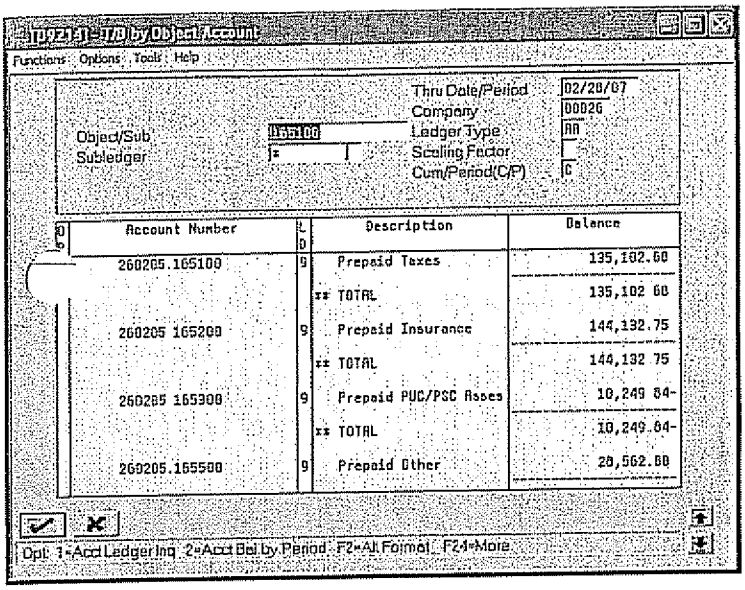

(FQ0210) - Trn by Obj ect Account
Functions Options Tools Help
Thru Date/Period 12/01/05
Company 00026
Object/Sub 165100
Ledger Type AA
Subledger F
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 296,429.69
** TOTAL 296,429.69
260205.165200 9 Prepaid Insurance 45,200.06
** TOTAL 45,200.06
260205.165300 9 Prepaid PUC/PSC Asses 5,124.92
** TOTAL 5,124.92
260205.165500 9 Prepaid Other 45,672.10
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More

11-06

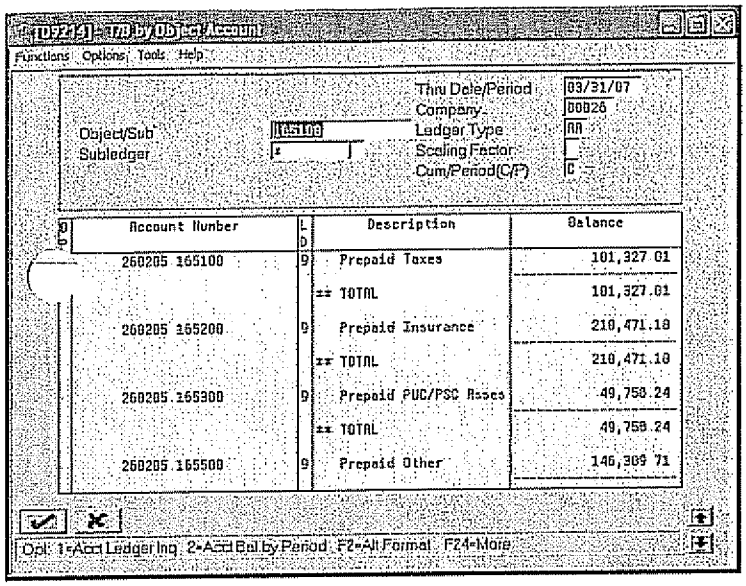

Functions Options Tools Help
Thru Date/Period 12/31/06
Company 00026
Object/Sub 165
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
O P
Account Number
L D
Description
Balance
165000 9 Prepayments
** TOTAL
260205.165100 9 Prepaid Taxes 282,654.02
** TOTAL 282,654.02
260205.165200 9 Prepaid Insurance 222.08
** TOTAL 222.08
260205.165500 9 Prepaid Other 22,057.19
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More


Functions Options Tools Help
Thru Date/Period 01/31/07
Company 00025
Object/Sub
Subledger
Ledger Type AA
Scaling Factor
Curr/Period(C/P) C
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 160,078.95
** TOTAL 160,078.95
260205.165200 9 Prepaid Insurance 167,439.22
** TOTAL 167,439.22
260205.165300 9 Prepaid PUC/PSC Asses 5,124.92-
** TOTAL 5,124.92-
260205.165500 9 Prepaid Other 141,529.60
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Fields, F24=More

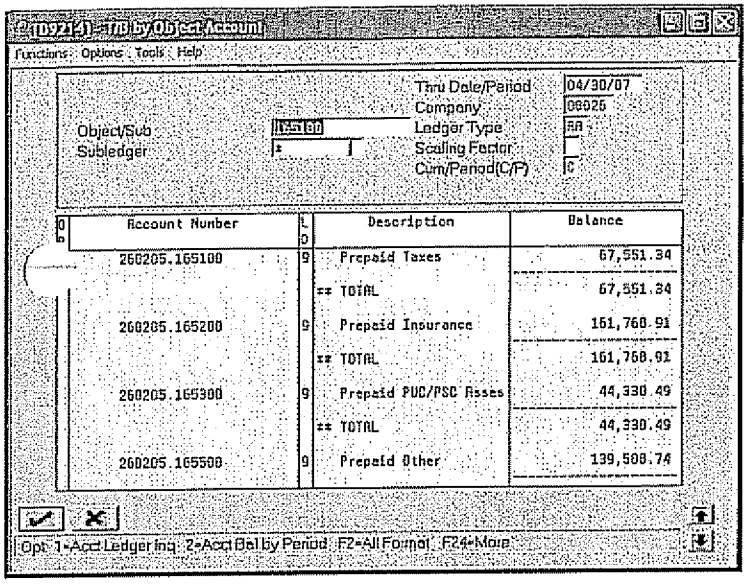
01-07


P92191-7/0 by Object Account
Functions Options Tools Help
Thru Date/Period 02/28/07
Company 00026
Ledger Type AA
Scaling Factor
Cum/Period(C/P) C
Object/Sub
Subledger
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 135,102.60
** TOTAL 135,102 60
260205 165200 9 Prepaid Insurance 144,132.75
** TOTAL 144,132 75
260205 165300 9 Prepaid PUC/PSC Asses 10,249 84-
** TOTAL 10,249.84-
260205.165500 9 Prepaid Other 28,562.80
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Formal F24=More

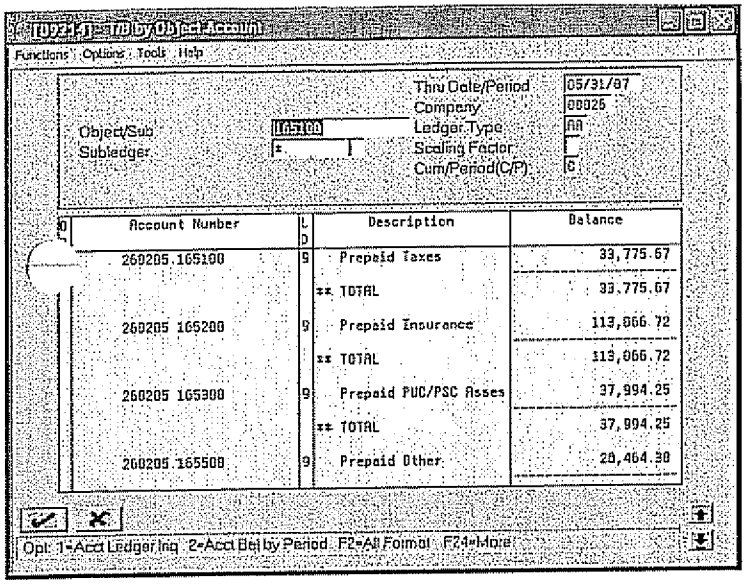
02-07


Functions Options Tools Help
Thru Date/Period 03/31/07
Company 00026
Object/Sub Acct
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205 165100 Prepaid Taxes 101,327.01
** TOTAL 101,327.01
260205 165200 Prepaid Insurance 210,471.18
** TOTAL 210,471.18
260205 165300 Prepaid PUC/PSC Fees 49,758.24
** TOTAL 49,758.24
260205 165500 Prepaid Other 146,309.71
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More

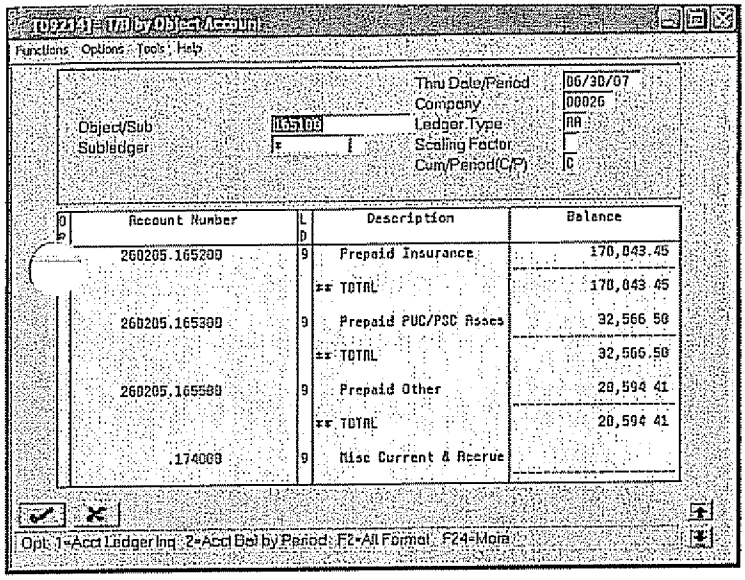
03-07


(10921-1) - TB by Object Account
Functions Options Tools Help
Thru Date/Period 04/30/07
Company 08025
Object/Sub 165100
Ledger Type AA
Subledger
Scaling Factor
Curr/Period(C/P) C
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 67,551.34
** TOTAL 67,551.34
260205.165200 9 Prepaid Insurance 161,760.91
** TOTAL 161,760.91
260205.165300 9 Prepaid PUC/PSC Asses 44,330.49
** TOTAL 44,330.49
260205.165500 9 Prepaid Other 139,508.74
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More

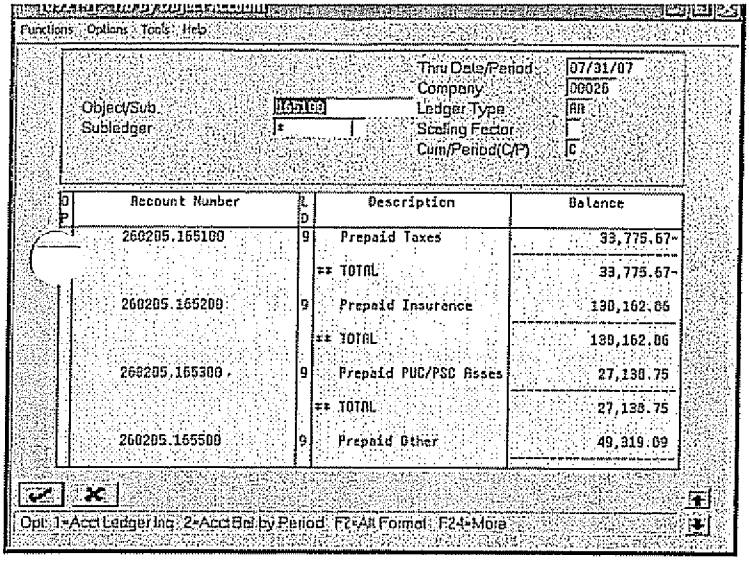
04-07


Functions Options Tools Help
Thru Date/Period 05/31/07
Company 00025
Object/Sub 165100
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205.165100 Prepaid Taxes 33,775.67
** TOTAL 33,775.67
260205 165200 Prepaid Insurance 113,066.72
** TOTAL 113,066.72
260205 165300 Prepaid PUC/PSC Asses 37,994.25
** TOTAL 37,994.25
260205.165500 Prepaid Other 20,464.30
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More

05-07


Functions Options Tools Help
Thru Date/Period 06/30/07
Company 00026
Object/Sub 165100
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
O/P
Account Number
L/D
Description
Balance
260205.165200 9 Prepaid Insurance 170,043.45
** TOTAL 170,043.45
260205.165300 9 Prepaid PUC/PSC Asses 32,566.50
** TOTAL 32,566.50
260205.165500 9 Prepaid Other 20,594.41
** TOTAL 20,594.41
.174000 9 Misc Current & Accrue
Opt: 1-Acct Ledger Inq 2-Acct Bal by Period F2-All Format F24-More

06-07

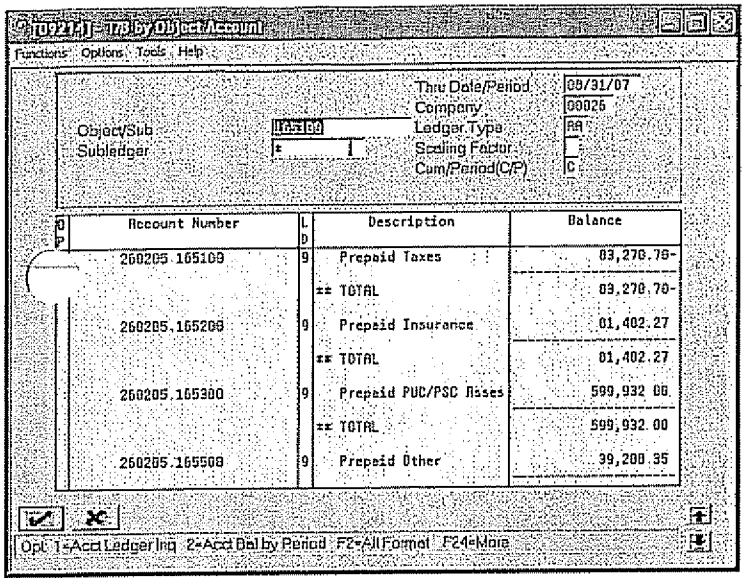

Functions Options Tools Help

Thru Date/Period 07/31/07
Company 00026
Object/Sub 165100
Ledger Type AR
Subledger *
Scaling Factor
Cum/Period(C/P) C

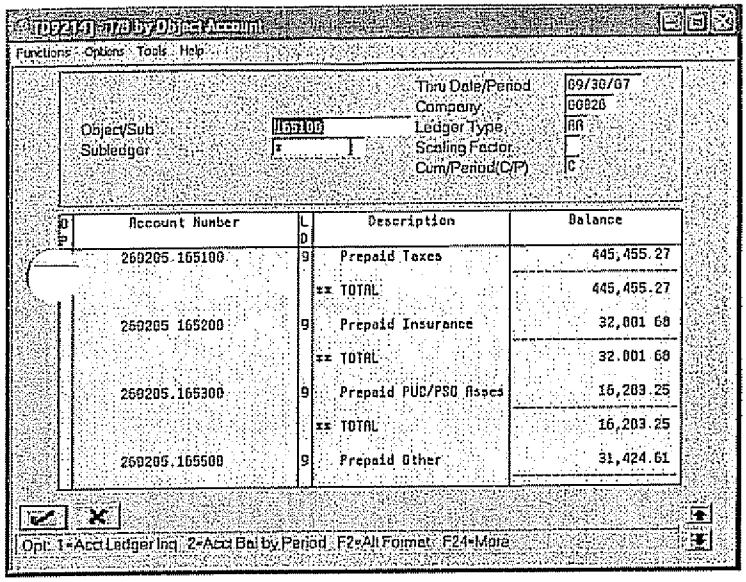
O P	Account Number	A D	Description	Balance
	260205.165100	9	Prepaid Taxes	33,775.67-
			** TOTAL	33,775.67-
	260205.165200	9	Prepaid Insurance	130,162.86
			** TOTAL	130,162.86
	260205.165300	9	Prepaid PUC/PSC Asses	27,138.75
			** TOTAL	27,138.75
	260205.165500	9	Prepaid Other	49,319.09

Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More

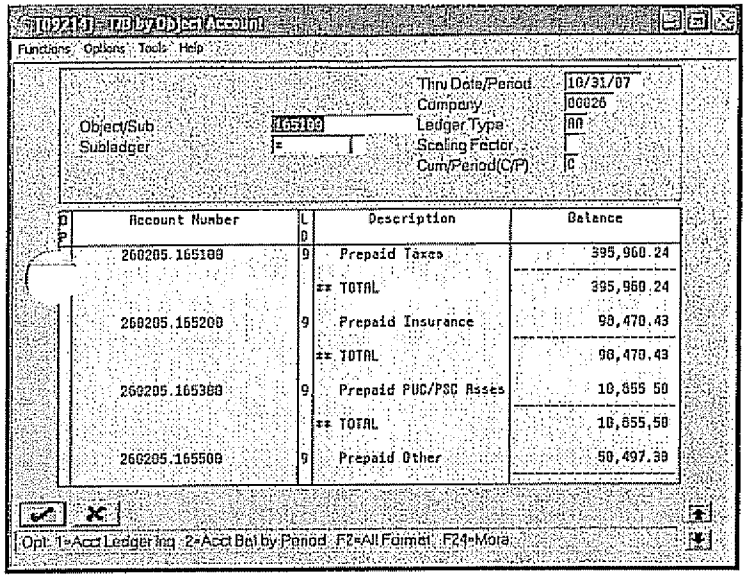
07-07


Functions Options Tools Help
Thru Date/Period 08/31/07
Company 00026
Object/Sub
Subledger
Ledger Type AA
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 83,270.70-
** TOTAL 83,270.70-
260205.165200 9 Prepaid Insurance 81,402.27
** TOTAL 81,402.27
260205.165300 9 Prepaid PUC/PSC Asses 599,932.00
** TOTAL 599,932.00
260205.165500 9 Prepaid Other 39,200.35
Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More

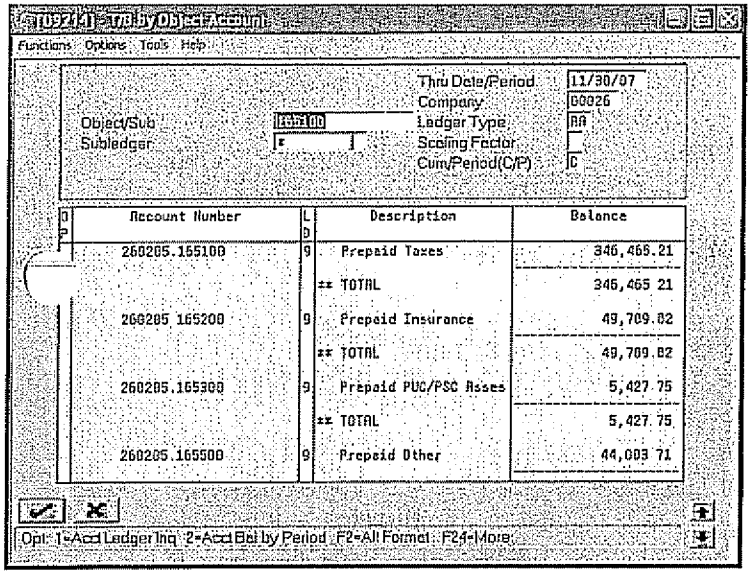
08-07


Functions Options Tools Help
Thru Date/Period 09/30/07
Company GG026
Object/Sub 165100
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 445,455.27
** TOTAL 445,455.27
260205.165200 9 Prepaid Insurance 32,001.68
** TOTAL 32,001.68
260205.165300 9 Prepaid PUC/PSC Asses 16,203.25
** TOTAL 16,203.25
260205.165500 9 Prepaid Other 31,424.61
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More

09-07


Functions Options Tools Help
Thru Date/Period 10/31/07
Company 00026
Object/Sub 165100
Ledger Type 00
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205.165100 Prepaid Taxes 395,960.24
** TOTAL 395,960.24
260205.165200 Prepaid Insurance 98,470.43
** TOTAL 98,470.43
260205.165300 Prepaid PUC/PSC Asses 10,855.50
** TOTAL 10,855.50
260205.165500 Prepaid Other 50,497.39
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More

10-07


(T09241) - 7/8 by Object Account
Functions Options Tools Help
Thru Date/Period 11/30/07
Company 60026
Object/Sub 165100
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
260205.165100 9 Prepaid Taxes 346,465.21
** TOTAL 346,465.21
260205.165200 9 Prepaid Insurance 49,709.82
** TOTAL 49,709.82
260205.165300 9 Prepaid PUC/PSC Asses 5,427.75
** TOTAL 5,427.75
260205.165500 9 Prepaid Other 44,003.71
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More

11-07

TENNESSEE AMERICAN WATER COMPANY
POSTAGE COSTS
TEST YEAR 11/07

BUSINESS UNIT	ACCOUNT NO.			AMOUNT $	76 ACCT		
260205	575660.16	POSTAGE - AG	Line 20	732	921.2	*	misc postage
260205	575660.15	POSTAGE - CA	Line 18	309,184	903.523		AWCC postage
260205	575660.15	POSTAGE - CA	Line 18	265	903.523		Fed Ex Charges
260203	575660.15	POSTAGE - CA	Line 18	2,500	903.523	*	meter chg
260201	575660.16	POSTAGE - AG	Line 20	2,386	921.2	*	UPS
260203	575660.16	POSTAGE - AG		0	921.2	*	
	TOTAL			315,067			
				3,118			

TENNESSEE AMERICAN WATER COMPANY
POSTAGE COSTS
TEST YEAR 11/07

	CARRIER	5 DIGIT	3 DIGIT	AADC BASIC	MIXED AA CD	PRESORT	SINGLE	REGULAR	TOTAL BILLS
DECEMBER	0	66,543	9,116	1,128	4,948	0	497	0	82,232
JANUARY	0	72,923	10,460	710	5,111	0	577	0	89,781
FEBRUARY	0	63,084	8,276	222	4,858	0	363	0	76,803
MARCH	0	65,379	9,675	596	4,633	0	386	0	80,669
APRIL	0	64,110	9,134	898	4,441	0	399	0	78,982
MAY	0	70,562	8,763	560	5,188	0	478	0	85,571
JUNE	0	66,130	8,206	705	4,511	0	389	0	79,941
JULY	0	71,108	9,769	1,261	5,031	0	796	0	87,965
AUGUST	0	74,155	9,136	1,545	5,175	0	1,078	0	91,089
SEPTEMBER	0	64,295	9,029	872	4,527	0	925	0	79,648
OCTOBER	0	71,554	9,846	1,212	5,101	0	1,014	0	88,729
NOVEMBER	0	63,665	9,585	743	4,462	0	863	0	79,318
TOTAL	0	813,508	111,017	10,452	57,986	0	7,765	0	1,000,728
Effective 5/12/08 RATE (1)		0.324	0.346	0.351	0.369	0.394	0.42		
AMOUNT	0	263,577	38,412	3,669	21,397	0	3,261	0	$330,315

LESS: INVOICE AMOUNT	309,184
ADJUSTMENT	$21,131
OTHER POSTAGE COSTS	$5,883
INCREASE	6.83%
ADJUSTMENT	402
TOTAL ADJUSTMENT	$21,533

(1) RATES PROPOSED BY U.S. POSTAL SERVICE

Tennessee-American
Postage Summary Recap
December 2006 thru November 2007

Period	Dollars			Pieces		
	Large Meter	Small Meter	Total Postage	Large Meter	Small Meter	Total Postage
December 2006	$ 24,466.17	$ 3.12	**$ 24,469.29**	82,224	8	**82,232**
January 2007	$ 26,700.91	$ 3.51	**$ 26,704.42**	89,772	9	**89,781**
February 2007	$ 22,823.99	$ 4.29	**$ 22,828.28**	76,792	11	**76,803**
March 2007	$ 23,982.66	$ 3.12	**$ 23,985.78**	80,661	8	**80,669**
April 2007	$ 23,478.13	$ 8.28	**$ 23,486.41**	78,963	19	**78,982**
May 2007	$ 26,331.91	$ 4.80	**$ 26,336.71**	85,559	12	**85,571**
June 2007	$ 25,391.89	$ 5.33	**$ 25,397.22**	79,928	13	**79,941**
July 2007	$ 28,009.93	$ 6.66	**$ 28,016.59**	87,950	15	**87,965**
August 2007	$ 29,014.72	$ 5.09	**$ 29,019.81**	91,077	12	**91,089**
September 2007	$ 25,376.72	$ 5.33	**$ 25,382.05**	79,635	13	**79,648**
October 2007	$ 28,274.97	$ 4.51	**$ 28,279.48**	88,718	11	**88,729**
November 2007	$ 25,272.66	$ 5.74	**$ 25,278.40**	79,304	14	**79,318**
			$ 309,184.44			$1,000,728.00

Date	PIECES CARRIER 0.29	5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	MIXED AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.53	TOTAL BILLS	TOTAL DOLLARS		
12/1/2006		3,002	429	315	315		15		4,076	$ 1,220.11		
12/2/2006									-	$ -		
12/3/2006									-	$ -		
12/4/2006		2,808	373	3	588		123		3,895	$ 1,178.24		
12/5/2006		3,479	497		316		19		4,311	$ 1,282.85		
12/6/2006		2,584	431	2	162		9		3,188	$ 946.82		
12/7/2006		3,341	734	195	172		21		4,463	$ 1,331.06		
12/8/2006		3,074	510		332		11		3,927	$ 1,170.28		
12/9/2006									-	$ -		
12/10/2006									-	$ -		
12/11/2006		5,795	645	3	273		22		6,738	$ 1,995.12		
12/12/2006		1,026	150	1	20		5		1,202	$ 355.61		
12/13/2006		3,666	215		135		5		4,021	$ 1,186.32		
12/14/2006		3,400	286	1	303		4		3,994	$ 1,184.94		
12/15/2006		7,034	930	4	351		36		8,355	$ 2,477.14		
12/16/2006									-	$ -		
12/17/2006									-	$ -		
12/18/2006		6,173	718	158	407		31		7,487	$ 2,224.69		
12/19/2006		760	173	1	9		4		947	$ 280.78		
12/20/2006		3,183	352	4	299		8		3,846	$ 1,142.90		
12/21/2006		3,975	290		246		28		4,539	$ 1,345.11		
12/22/2006		8,211	1,532	283	622		95		10,743	$ 3,207.21		
12/23/2006									-	$ -		
12/24/2006									-	$ -		
12/25/2006									-	$ -		
12/26/2006		2,416	594	2	257		45		3,314	$ 992.81		
12/27/2006		2,616	257		118		5		2,996	$ 886.06		
12/28/2006				156	23		3		182	$ 58.12		
12/29/2006									-	$ -		
12/30/2006									-	$ -		
12/31/2006									-	$ -		
TOTAL		66,543	9,116	1,128	4,948	-	489	-	82,224	$ 24,466.17	24,469	(3.12)

Date	PIECES CARRIER 0.29	5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	MIXED AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.53	TOTAL BILLS	TOTAL DOLLARS		
1/1/2007									-	$ -		
1/2/2007		6,223	1,533	14	474		172		8,416	$ 2,521.55		
1/3/2007					32		1		33	$ 10.82		
1/4/2007		5,921	1,186	2	451		30		7,590	$ 2,259.50		
1/5/2007					91				91	$ 29.67		
1/6/2007									-	$ -		
1/7/2007									-	$ -		
1/8/2007		3,786	476		425		17		4,704	$ 1,401.09		
1/9/2007		5,740	539	2	331		14		6,626	$ 1,961.83		
1/10/2007			157		11		1		169	$ 52.33		
1/11/2007		3,046	318	1	85		14		3,464	$ 1,023.91		
1/12/2007		3,655	555		306		14		4,530	$ 1,347.07		
1/13/2007									-	$ -		
1/14/2007									-	$ -		
1/15/2007									-	$ -		
1/16/2007		9,009	944	6	628		34		10,621	$ 3,150.28		
1/17/2007		4,156	352		126		15		4,649	$ 1,373.05		
1/18/2007		4,416	313	162	222		23		5,136	$ 1,522.99		
1/19/2007		3,183	354	4	302		10		3,853	$ 1,145.27		
1/20/2007									-	$ -		
1/21/2007									-	$ -		
1/22/2007		4,155	650		445		25		5,275	$ 1,572.44		
1/23/2007									-	$ -		
1/24/2007		4,526	719	184	330		28		5,787	$ 1,724.40		
1/25/2007		6,567	1,189	173	381		122		8,432	$ 2,516.97		
1/26/2007					19				19	$ 6.19		
1/29/2007		5,604	1,012	1	394		19		7,030	$ 2,089.84		
1/30/2007		2,936	163	161	58		29		3,347	$ 991.71		
1/31/2007										$ -		
TOTAL		72,923	10,460	710	5,111	-	568	-	89,772	$ 26,700.91	26704.42	$ (3.51)

Date	PIECES CARRIER 0.29	5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	MIXED AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.24	TOTAL BILLS	TOTAL DOLLARS		
1/31/2007					20				20	$ 6.52		
2/1/2007		5,661	905	2	403		27		6,998	$ 2,079.96		
2/2/2007									-	$ -		
2/3/2007									-	$ -		
2/4/2007									-	$ -		
2/5/2007		2,837	315		406		12		3,570	$ 1,065.30		
2/6/2007		3,639	398		277		4		4,318	$ 1,280.67		
2/7/2007		5,735	687	3	276		24		6,725	$ 1,992.24		
2/8/2007									-	$ -		
2/9/2007		3,867	393	1	185		13		4,459	$ 1,319.77		
2/10/2007									-	$ -		
2/11/2007									-	$ -		
2/12/2007		6,832	634	1	448		22		7,937	$ 2,351.99		
2/13/2007		4,171	471	3	243		19		4,907	$ 1,454.75		
2/14/2007					21				21	$ 6.85		
2/15/2007		6,379	923	5	456		38		7,801	$ 2,318.39		
2/16/2007					51				51	$ 16.63		
2/17/2007									-	$ -		
2/18/2007									-	$ -		
2/19/2007									-	$ -		
2/20/2007		3,139	356	4	369		12		3,880	$ 1,155.62		
2/21/2007		8,961	884	197	554		46		10,642	$ 3,158.84		
2/22/2007		4,007	954	4	457		76		5,498	$ 1,647.77		
2/23/2007					144		3		147	$ 48.11		
2/24/2007									-	$ -		
2/25/2007									-	$ -		
2/26/2007		2,254	634	2	213		37		3,140	$ 940.20		
2/27/2007		5,602	722		335		19		6,678	$ 1,980.38		
2/28/2007									-	$ -		
TOTAL		63,084	8,276	222	4,858	-	352	-	76,792	$ 22,823.99	22828.28	$ (4.29)

Date	CARRIER 0.29	5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.24	BILLS	DOLLARS		
2/28/2007			457		71		7		535	$ 166.63		
3/1/2007			286		31		5		322	$ 100.14		
3/2/2007		6,153	611	5	438		26		7,233	$ 2,145.53		
3/3/2007									-	$ -		
3/4/2007									-	$ -		
3/5/2007		2,474	411	3	232		12		3,132	$ 932.73		
3/6/2007		6,207	754	166	279		19		7,425	$ 2,201.87		
3/7/2007									-	$ -		
3/8/2007		2,751	387	2	242		11		3,393	$ 1,009.06		
3/9/2007		3,254	565	1	134		14		3,968	$ 1,176.90		
3/10/2007									-	$ -		
3/11/2007									-	$ -		
3/12/2007					50		1		51	$ 16.69		
3/13/2007		7,641	473	219	332		13		8,678	$ 2,567.22		
3/14/2007		3,422	308		125		22		3,877	$ 1,146.84		
3/15/2007		3,526	319	3	203		16		4,067	$ 1,204.74		
3/16/2007			419		44		6		469	$ 145.74		
3/17/2007									-	$ -		
3/18/2007									-	$ -		
3/19/2007		6,134	546	4	405		28		7,117	$ 2,109.65		
3/20/2007		3,818	622	3	389		13		4,845	$ 1,443.09		
3/21/2007					40		1		41	$ 13.43		
3/22/2007		3,984	592		287		31		4,894	$ 1,455.30		
3/23/2007		5,793	952	185	543		81		7,554	$ 2,257.82		
3/24/2007									-	$ -		
3/25/2007									-	$ -		
3/26/2007		2,352	462	3	273		10		3,100	$ 925.28		
3/27/2007		2,252	347	2	186		36		2,823	$ 842.02		
3/28/2007			405		61		5		471	$ 146.58		
3/29/2007		5,618	759		268		21		6,666	$ 1,975.40		
3/30/2007									-	$ -		
TOTAL		65,379	9,675	596	4,633	-	378	-	80,661	$ 23,982.66	23985.78	$ (3.12)

Date	PIECES CARRIER 0.29	5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	MIXED AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.24	TOTAL BILLS	TOTAL DOLLARS		
4/1/2007									-	$ -		
4/2/2007		9,313	1,825	364	870		63		12,435	$ 3,714.39		
4/3/2007									-	$ -		
4/4/2007		2,846	344	164	117		16		3,487	$ 1,036.20		
4/5/2007		3,056	315		157		6		3,534	$ 1,045.95		
4/6/2007		2,734	740	2	301		18		3,795	$ 1,134.76		
4/7/2007									-	$ -		
4/8/2007									-	$ -		
4/9/2007		3,049	300		211		8		3,568	$ 1,057.66		
4/10/2007		4,573	192	1	211		11		4,988	$ 1,472.42		
4/11/2007		3,014	214	1	155		3		3,387	$ 1,001.03		
4/12/2007		407	310		87		4		808	$ 244.65		
4/13/2007		3,628	479		143		20		4,270	$ 1,264.95		
4/14/2007									-	$ -		
4/15/2007									-	$ -		
4/16/2007		3,530	289	3	231		13		4,066	$ 1,204.63		
4/17/2007		3,102	340	3	165		20		3,630	$ 1,076.15		
4/18/2007		621	292		23		2		938	$ 280.17		
4/19/2007		6,439	688	5	358		18		7,508	$ 2,223.84		
4/20/2007			240		42		4		286	$ 89.17		
4/21/2007									-	$ -		
4/22/2007									-	$ -		
4/23/2007		8,209	655	175	659		39		9,737	$ 2,892.50		
4/24/2007		338	346		48		5		737	$ 223.20		
4/25/2007		4,351	617	178	208		78		5,432	$ 1,619.53		
4/26/2007		2,255	613	2	279		43		3,192	$ 957.88		
4/27/2007		2,645	335		176		9		3,165	$ 939.05		
4/28/2007									-	$ -		
4/29/2007									-	$ -		
TOTAL		64,110	9,134	898	4,441	-	380	-	78,963	$ 23,478.13	23486.41	$ (8.28)

Date	PIECES CARRIER 0.29	5-DIGIT 0.29	3-DIGIT 0.31	AADC 0.32	MIXED AADC 0.33	PERSORTED 0.37	SINGLE 0.39	REGULAR 2oz 0.24	TOTAL BILLS	TOTAL DOLLARS
4/30/2007		2,995	447	1	210		19		3,672	$ 1,091.40
5/1/2007		6,547	723	4	334		32		7,640	$ 2,263.59
5/2/2007		2,488	434	2	193		20		3,137	$ 934.01
5/3/2007			431	1	168		4		604	$ 189.39
5/4/2007		2,855	349	165	69		17		3,455	$ 1,025.44
5/5/2007									-	$ -
5/6/2007									-	$ -
5/7/2007		3,044	341		232		11		3,628	$ 1,076.84
5/8/2007		3,376	498	2	310		14		4,200	$ 1,249.71
5/9/2007		3,035	321		131		12		3,499	$ 1,035.51
5/10/2007		3,865	430	1	215		13		4,524	$ 1,340.36
5/11/2007		3,430	264	1	193		7		3,895	$ 1,152.27
5/12/2007									-	$ -
5/13/2007									-	$ -
5/14/2007		3,434	312		134		20		3,900	$ 1,153.74
		35,069	4,550	177	2,189	-	169	-	42,154	$ 12,512.26

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS			
5/15/2007		3,542.00	299	3	221		16		4,081	$ 1,292.11			
5/16/2007		3,854.00	309	3	382		26		4,574	$ 1,454.86			
5/17/2007		3,116.00	206	2	229		14		3,567	$ 1,129.86			
5/18/2007		3,236.00	888	6	324		19		4,473	$ 1,432.70			
5/19/2007									-	$ -			
5/20/2007									-	$ -			
5/21/2007		8,259.00	674	180	547		45		9,705	$ 3,078.67			
5/22/2007		2,494.00	375	1	492		75		3,437	$ 1,111.59			
5/23/2007					47				47	$ 16.92			
5/24/2007		2,462.00	249	4	149		12		2,876	$ 911.23			
5/25/2007		2,478.00	495	2	228		53		3,256	$ 1,042.96			
5/26/2007									-	$ -			
5/27/2007									-	$ -			
5/28/2007									-	$ -			
5/29/2007		5,655.00	738		376		29		6,798	$ 2,158.10			
5/30/2007		397.00		182	4		8		591	$ 190.65			
5/31/2007									-	$ -			
TOTAL		35,493	4,233	383	2,999	-	297	-	43,405	$ 13,819.65	$ 26,331.91	26336.71	$ (4.80)

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS

5/31/2007	6,164	638	4	378		23		7,207	$	2,283.13		
6/1/2007		454	2	74		8		538	$	182.24		
6/2/2007								-	$	-		
6/3/2007								-	$	-		
6/4/2007	5,417	589	160	357		27		6,550	$	2,080.98		
6/5/2007								-	$	-		
6/6/2007	6,325	863	3	475		20		7,686	$	2,441.87		
6/7/2007	3,340	396	161	107		15		4,019	$	1,273.92		
6/8/2007	3,686	222		131		9		4,048	$	1,275.03		
6/9/2007								-	$	-		
6/10/2007								-	$	-		
6/11/2007	3,965	477	1	538		7		4,988	$	1,593.29		
6/12/2007								-	$	-		
6/13/2007	3,423	342	1	148		19		3,933	$	1,243.62		
6/14/2007	3,853	622	4	244		18		4,741	$	1,506.47		
6/15/2007	6,241	546	6	403		31		7,227	$	2,289.39		
6/16/2007				29				29	$	10.44		
6/17/2007								-	$	-		
6/18/2007								-	$	-		
6/19/2007	3,243	351	4	278		11		3,887	$	1,235.00		
6/20/2007	4,051	328	157	87		23		4,646	$	1,467.75		
6/21/2007	4,223	400	195	326		16		5,160	$	1,641.59		
6/22/2007	4,271	882	4	530		82		5,769	$	1,852.92		
6/23/2007								-	$	-		
6/24/2007								-	$	-		
6/25/2007								-	$	-		
6/26/2007	2,111	188	2	153		35		2,489	$	791.54		
6/27/2007	2,662	285		135		6		3,088	$	976.79		
6/28/2007	3,155	623	1	118		26		3,923	$	1,245.92		
6/29/2007								-	$	-		
6/30/2007								-	$	-		
TOTAL	66,130	8,206	705	4,511	-	376	-	79,928	$	25,391.89	25397.22	$ (5.33)

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS		
6/29/2007		2,960	309	4	238		18		3,529	$ 1,121.15		
6/30/2007									-	$ -		
7/1/2007									-	$ -		
7/2/2007		7,612	1,164	195	687		47		9,705	$ 3,096.81		
7/3/2007		5,060	736	3	501		44		6,344	$ 2,023.97		
7/4/2007									-	$ -		
7/5/2007		3,004	790	2	275		10		4,081	$ 1,304.89		
7/6/2007		2,713	305	1	199		16		3,234	$ 1,026.87		
7/7/2007									-	$ -		
7/8/2007									-	$ -		
7/9/2007		3,083	572	185	87		7		3,934	$ 1,250.22		
7/10/2007		3,712	226		241		8		4,187	$ 1,323.67		
7/11/2007									-	$ -		
7/12/2007		7,880	687	3	430		27		9,027	$ 2,854.91		
7/13/2007				162	8		4		174	$ 59.76		
7/14/2007									-	$ -		
7/15/2007									-	$ -		
7/16/2007		3,741	579	1	201		13		4,535	$ 1,438.61		
7/17/2007		2,838	250	1	144		15		3,248	$ 1,027.29		
7/18/2007		4,262	585	3	267		44		5,161	$ 1,640.32		
7/19/2007		3,218	859	4	376		82		4,539	$ 1,461.27		
7/20/2007		4,068	270	153	80		31		4,602	$ 1,453.08		
7/21/2007									-	$ -		
7/22/2007									-	$ -		
7/23/2007		2,392	443	168	299		152		3,454	$ 1,121.51		
7/24/2007		4,223	368	173	343		63		5,170	$ 1,648.79		
7/25/2007			178		12		4		194	$ 65.41		
7/26/2007		4,716	667	202	340		127		6,052	$ 1,937.52		
7/27/2007		2,639	333		155		28		3,155	$ 1,001.87		
7/28/2007									-	$ -		
7/29/2007									-	$ -		
7/30/2007		2,987	448	1	148		41		3,625	$ 1,152.01		
TOTAL		71,108	9,769	1,261	5,031	-	781	-	87,950	$ 28,009.93	28016.59	$ (6.66)

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS		
7/31/2007		3,515	156	343	88		60		4,162	$ 1,322.03		
8/1/2007		3,132	305	1	221		61		3,720	$ 1,183.97		
8/2/2007		2,513	608	3	400		73		3,597	$ 1,162.08		
8/3/2007		2,812	300	156	52		40		3,360	$ 1,065.86		
8/4/2007									-	$ -		
8/5/2007									-	$ -		
8/6/2007		5,662	585	1	450		65		6,763	$ 2,150.93		
8/7/2007		711	165		12		10		898	$ 285.36		
8/8/2007									-	$ -		
8/9/2007		6,795	355	167	175		42		7,534	$ 2,375.78		
8/10/2007		3,394	983	167	275		48		4,867	$ 1,562.88		
8/11/2007									-	$ -		
8/12/2007									-	$ -		
8/13/2007		7,955	639	161	375		66		9,196	$ 2,912.35		
8/14/2007		3,104	318	2	177		28		3,629	$ 1,150.54		
8/15/2007		3,128	215	3	368		25		3,739	$ 1,191.50		
8/16/2007			393		42		6		441	$ 148.84		
8/17/2007		7,354	855	172	411		50		8,842	$ 2,807.13		
8/18/2007									-	$ -		
8/19/2007									-	$ -		
8/20/2007					85		1		86	$ 31.01		
8/21/2007		5,012	485	191	476		39		6,203	$ 1,978.22		
8/22/2007		4,195	800	5	406		169		5,575	$ 1,793.20		
8/23/2007		2,594	584	2	346		91		3,617	$ 1,166.94		
8/24/2007		2,652	317		180		27		3,176	$ 1,009.17		
8/25/2007									-	$ -		
8/26/2007									-	$ -		
8/27/2007		3,463	653		265		52		4,433	$ 1,415.28		
8/28/2007		2,998	153	171	81		53		3,456	$ 1,095.68		
8/29/2007					86				86	$ 30.96		
8/30/2007		3,166	267		204		60		3,697	$ 1,175.01		
TOTAL		74,155	9,136	1,545	5,175	-	1,066	-	91,077	$ 29,014.72	29019.81	$ (5.09)

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS		
8/31/2007		5,355	1,061	164	356		116		7,052	$ 2,256.78		
9/1/2007									-	$ -		
9/2/2007									-	$ -		
9/3/2007									-	$ -		
9/4/2007		3,587	545		332		48		4,512	$ 1,440.37		
9/5/2007		2,698	370	1	237		34		3,340	$ 1,064.96		
9/6/2007		3,049	185	167	61		19		3,481	$ 1,099.78		
9/7/2007		3,956	497		200		32		4,685	$ 1,485.39		
9/8/2007									-	$ -		
9/9/2007									-	$ -		
9/10/2007									-	$ -		
9/11/2007		6,856	651	3	500		86		8,096	$ 2,572.79		
9/12/2007		4,312	301	1	250		38		4,902	$ 1,551.80		
9/13/2007		316	292		29		10		647	$ 210.66		
9/14/2007		6,198	771	4	421		50		7,444	$ 2,364.71		
9/15/2007									-	$ -		
9/16/2007									-	$ -		
9/17/2007		3,241	382	4	446		27		4,100	$ 1,311.77		
9/18/2007		609	233		22		8		872	$ 279.03		
9/19/2007		4,100	313	158	88		16		4,675	$ 1,475.86		
9/20/2007		4,222	386	190	350		32		5,180	$ 1,650.10		
9/21/2007		1,948	858	1	394		140		3,341	$ 1,093.93		
9/22/2007									-	$ -		
9/23/2007									-	$ -		
9/24/2007		4,749	769	5	321		105		5,949	$ 1,898.85		
9/25/2007		261	199		98		17		575	$ 190.15		
9/26/2007		2,645	275		180		30		3,130	$ 994.19		
9/27/2007		6,193	941	174	242		104		7,654	$ 2,435.60		
9/28/2007									-	$ -		
9/29/2007									-	$ -		
9/30/2007									-	$ -		
TOTAL		64,295	9,029	872	4,527	-	912	-	79,635	$ 25,376.72	25382.05	$ (5.33)

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS		
10/1/2007		6,224	772	183	774		153		8,106	$ 2,603.51		
10/2/2007		526	259		144		13		942	$ 307.79		
10/3/2007		2,859	302	158	122		41		3,482	$ 1,107.48		
10/4/2007		2,962	606		223		46		3,837	$ 1,225.69		
10/5/2007		2,701	310	1	282		33		3,327	$ 1,061.64		
10/6/2007									-	$ -		
10/7/2007									-	$ -		
10/8/2007									-	$ -		
10/9/2007		11,063	858	170	463		92		12,646	$ 4,000.60		
10/10/2007		3,450	366		186		33		4,035	$ 1,279.13		
10/11/2007							1		1	$ 0.41		
10/12/2007		3,736	320	170	186		45		4,457	$ 1,415.89		
10/13/2007									-	$ -		
10/14/2007									-	$ -		
10/15/2007		6,228	714	4	527		33		7,506	$ 2,386.23		
10/16/2007		3,267	348	4	295		23		3,937	$ 1,252.53		
10/17/2007		803	318		14		6		1,141	$ 364.25		
10/18/2007		8,339	1,011	351	455		59		10,215	$ 3,247.12		
10/19/2007				161	1				162	$ 55.26		
10/20/2007									-	$ -		
10/21/2007									-	$ -		
10/22/2007		4,020	1,131	2	411		162		5,726	$ 1,847.06		
10/23/2007		2,955	482	2	225		91		3,755	$ 1,201.94		
10/24/2007					64				64	$ 23.04		
10/25/2007		5,670	1,115	1	332		71		7,189	$ 2,290.42		
10/26/2007		3,018	309	4	136		45		3,512	$ 1,113.60		
10/29/2007		3,733	627	1	261		56		4,678	$ 1,491.38		
10/30/2007									-	$ -		
TOTAL		71,554	9,848	1,212	5,101	-	1,003	-	88,718	$ 28,274.97	28279.48	$ (4.51)

Date	PIECES CARRIER 0.29	5-DIGIT 0.31	3-DIGIT 0.33	AADC 0.34	MIXED AADC 0.36	PERSORTED 0.37	SINGLE 0.41	REGULAR 2oz 0.26	TOTAL BILLS	TOTAL DOLLARS		
10/31/2007		1,488	243	1	233		41		2,006	$ 646.45		
11/1/2007		6,715	1,077	202	393		110		8,497	$ 2,710.26		
11/2/2007					27				27	$ 9.72		
11/3/2007									-	$ -		
11/4/2007									-	$ -		
11/5/2007		5,740	632	164	257		54		6,847	$ 2,172.55		
11/6/2007		724	358		12		12		1,106	$ 354.70		
11/7/2007		3,727	217		235		30		4,209	$ 1,332.20		
11/8/2007		3,588	615	3	315		37		4,558	$ 1,454.46		
11/9/2007		6,162	669	1	306		61		7,199	$ 2,281.50		
11/10/2007									-	$ -		
11/11/2007									-	$ -		
11/12/2007									-	$ -		
11/13/2007		4,746	718	2	236		39		5,741	$ 1,822.20		
11/14/2007		3,139	242	3	334		22		3,740	$ 1,190.48		
11/15/2007		7,318	682	154	395		45		8,594	$ 2,724.17		
11/16/2007		169	184	1	39		3		396	$ 129.80		
11/17/2007									-	$ -		
11/18/2007									-	$ -		
11/19/2007		5,969	1,133	202	636		166		8,106	$ 2,606.65		
11/20/2007					57				57	$ 20.52		
11/21/2007		2,698	665	3	169		34		3,569	$ 1,139.69		
11/22/2007									-	$ -		
11/23/2007		2,557	488	2	235		74		3,356	$ 1,076.40		
11/24/2007									-	$ -		
11/25/2007									-	$ -		
11/26/2007		2,647	514		156		22		3,339	$ 1,062.72		
11/27/2007									-	$ -		
11/28/2007		3,028	432	1	110		32		3,603	$ 1,142.09		
11/29/2007		3,250	716	4	317		67		4,354	$ 1,396.10		
11/30/2007									-	$ -		
TOTAL		63,665	9,585	743	4,462	-	849	-	79,304	$ 25,272.66	25278.4	$ (5.74)

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
12/1/2006							0
12/2/2006							-
12/3/2006							-
12/4/2006	2						2
12/5/2006							-
12/6/2006							-
12/7/2006							-
12/8/2006	1						1
12/9/2006							-
12/10/2006							-
12/11/2006							-
12/12/2006							-
12/13/2006	1						1
12/14/2006	1						1
12/15/2006							-
12/16/2006							-
12/17/2006							-
12/18/2006							-
12/19/2006							-
12/20/2006							-
12/21/2006							-
12/22/2006	1						1
12/23/2006							-
12/24/2006							-
12/25/2006							-
12/26/2006	1						1
12/27/2006							-
12/28/2006	1						1
12/29/2006							-
12/30/2006							-
12/31/2006							-
TOTALS	$3.12	$0.00	$0.00	$0.00	$0.00	$3.12	8

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
1/2/2007							-
1/3/2007	1						1
1/4/2007							-
1/5/2007							-
1/6/2007							-
1/7/2007							-
1/8/2007							-
1/9/2007							-
1/10/2007							-
1/11/2007	1						1
1/12/2007							-
1/13/2007							-
1/14/2007							-
1/15/2007							-
1/16/2007							-
1/17/2007							-
1/18/2007	1						1
1/19/2007	2						2
1/20/2007							-
1/21/2007							-
1/22/2007							-
1/23/2007							-
1/24/2007	1						1
1/25/2007							-
1/26/2007	1						1
1/27/2007							-
1/28/2007							-
1/29/2007	1						1
1/30/2007	1						1
1/31/2007							-
TOTALS	$3.51	$0.00	$0.00	$0.00	$0.00	$3.51	9

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
2/1/2007	1						1
2/2/2007							-
2/3/2007							-
2/4/2007							-
2/5/2007							-
2/6/2007							-
2/7/2007	1						1
2/8/2007	1						1
2/9/2007	1						1
2/10/2007							-
2/11/2007							-
2/12/2007							-
2/13/2007	1						1
2/14/2007	3						3
2/15/2007							-
2/16/2007							-
2/17/2007							-
2/18/2007							-
2/19/2007	1						1
2/20/2007	1						1
2/21/2007							-
2/22/2007							-
2/23/2007							-
2/24/2007							-
2/25/2007							-
2/26/2007	1						1
2/27/2007							-
2/28/2007							-
TOTALS	$4.29	$0.00	$0.00	$0.00	$0.00	$4.29	11

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
3/1/2007							-
3/2/2007							-
3/3/2007							-
3/4/2007							-
3/5/2007							-
3/6/2007							-
3/7/2007							-
3/8/2007							-
3/9/2007	3						3
3/10/2007							-
3/11/2007							-
3/12/2007							-
3/13/2007							-
3/14/2007							-
3/15/2007							-
3/16/2007							-
3/17/2007							-
3/18/2007							-
3/19/2007	2						2
3/20/2007							-
3/21/2007							-
3/22/2007							-
3/23/2007							-
3/24/2007							-
3/25/2007							-
3/26/2007	1						1
3/27/2007							-
3/28/2007							-
3/29/2007	1						1
3/30/2007	1						1
3/31/2007							-
TOTALS	$3.12	$0.00	$0.00	$0.00	$0.00	$3.12	8

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
4/2/2007							-
4/3/2007	2						2
4/4/2007							-
4/5/2007	2						2
4/6/2007	1				1.26		2
4/7/2007							-
4/8/2007							-
4/9/2007	1						1
4/10/2007	5						5
4/11/2007	1						1
4/12/2007							-
4/13/2007	1						1
4/14/2007							-
4/15/2007							-
4/16/2007							-
4/17/2007							-
4/18/2007							-
4/19/2007	1						1
4/20/2007	1						1
4/21/2007							-
4/22/2007							-
4/23/2007							-
4/24/2007	2						2
4/25/2007	1						1
4/26/2007							-
4/27/2007							-
4/28/2007							-
4/29/2007							-
4/30/2007							-
TOTALS	$7.02	$0.00	$0.00	$0.00	$1.26	$8.28	19

	TN 0.39	CANADA 0.60	INTERNAT 0.80	LETTER 0.39	GROUP BILLS	Total Dollars	Total Pieces
5/1/2007	1						1
5/2/2007	1						1
5/3/2007	**2**						2
5/4/2007							-
5/5/2007							-
5/6/2007							-
5/7/2007							-
5/8/2007	**1**						1
5/9/2007	**1**						1
5/10/2007							-
5/11/2007							-
5/12/2007							-
5/13/2007							-
TOTALS	$2.34	**$0.00**	$0.00	$0.00	$0.00	$2.34	6

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
5/14/2006	1						1
5/15/2006							-
5/16/2006							-
5/17/2006	1						1
5/18/2006							-
5/19/2006							-
5/20/2006							-
5/21/2006	1						1
5/22/2006	1						1
5/23/2006	1						1
5/24/2006							-
5/25/2006							-
5/26/2006							-
5/27/2006							-
5/28/2006							-
5/29/2006							-
5/30/2006							-
5/31/2006	1						1
TOTALS	$2.46	$0.00	$0.00	$0.00	$0.00	$2.46	6

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
6/1/2007							-
6/2/2007							-
6/3/2007							-
6/4/2007							-
6/5/2007	2						2
6/6/2007	2						2
6/7/2007	1						1
6/8/2007	1						1
6/9/2007							-
6/10/2007							-
6/11/2007	1						1
6/12/2007							-
6/13/2007							-
6/14/2007							-
6/15/2007							-
6/16/2007							-
6/17/2007							-
6/18/2007	3						3
6/19/2007							-
6/20/2007	1						1
6/21/2007							-
6/22/2007	1						1
6/23/2007							-
6/24/2007							-
6/25/2007							-
6/26/2007							-
6/27/2007							-
6/28/2007	1						1
6/29/2007							-
6/30/2007							-
TOTALS	$5.33	$0.00	$0.00	$0.00	$0.00	$5.33	13

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
7/2/2007	1						1
7/3/2007							-
7/4/2007							-
7/5/2007							-
7/6/2007							-
7/7/2007							-
7/8/2007							-
7/9/2007							-
7/10/2007	2						2
7/11/2007							-
7/12/2007	2						2
7/13/2007	1						1
7/14/2007							-
7/15/2007							-
7/16/2007							-
7/17/2007							-
7/18/2007	1						1
7/19/2007	1						1
7/20/2007							-
7/21/2007							-
7/22/2007							-
7/23/2007	1						1
7/24/2007	3						3
7/25/2007							-
7/26/2007					0.92		1
7/27/2007							-
7/28/2007							-
7/29/2007							-
7/30/2007	2						2
7/31/2007							-
TOTALS	$5.74	$0.00	$0.00	$0.00	$0.92	$6.66	15

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
8/1/2007	2						2
8/2/2007							-
8/3/2007	1						1
8/4/2007							-
8/5/2007							-
8/6/2007							-
8/7/2007							-
8/8/2007							-
8/9/2007	1						1
8/10/2007	1						1
8/11/2007							-
8/12/2007							-
8/13/2007							-
8/14/2007	1				0.58		2
8/15/2007							-
8/16/2007							-
8/17/2007							-
8/18/2007							-
8/19/2007							-
8/20/2007	2						2
8/21/2007							-
8/22/2007							-
8/23/2007	1						1
8/24/2007	1						1
8/25/2007							-
8/26/2007							-
8/27/2007	1						1
8/28/2007							-
8/29/2007							-
8/30/2007							-
8/31/2007							-
TOTALS	$4.51	**$0.00**	$0.00	$0.00	$0.58	$5.09	12

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
9/1/2007							-
9/2/2007							-
9/3/2007							-
9/4/2007							-
9/5/2007	1						1
9/6/2007	1						1
9/7/2007							-
9/8/2007							-
9/9/2007							-
9/10/2007							-
9/11/2007	2						2
9/12/2007							-
9/13/2007	1						1
9/14/2007	1						1
9/15/2007							-
9/16/2007							-
9/17/2007							-
9/18/2007	1						1
9/19/2007	1						1
9/20/2007							-
9/21/2007							-
9/22/2007							-
9/23/2007							-
9/24/2007							-
9/25/2007	3						3
9/26/2007							-
9/27/2007	2						2
9/28/2007							-
9/29/2007							-
9/30/2007							-
TOTALS	$5.33	$0.00	$0.00	$0.00	$0.00	$5.33	13

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
10/1/2007							-
10/2/2007							-
10/3/2007							-
10/4/2007							-
10/5/2007	2						2
10/6/2007							-
10/7/2007							-
10/8/2007	1						1
10/9/2007							-
10/10/2007							-
10/11/2007	1						1
10/12/2007							-
10/13/2007							-
10/14/2007							-
10/15/2007							-
10/16/2007	1						1
10/17/2007							-
10/18/2007	2						2
10/19/2007							-
10/20/2007							-
10/21/2007							-
10/22/2007	4						4
10/23/2007							-
10/24/2007							-
10/25/2007							-
10/26/2007							-
10/27/2007							-
10/28/2007							-
10/29/2007							-
10/30/2007							-
10/31/2007							-
TOTALS	$4.51	$0.00	$0.00	$0.00	$0.00	$4.51	11

	TN 0.41	CANADA 0.62	INTERNAT 0.82	LETTER 0.41	GROUP BILLS	Total Dollars	Total Pieces
11/1/2007							-
11/2/2007							-
11/3/2007							-
11/4/2007							-
11/5/2007							-
11/6/2007	1						1
11/7/2007	1						1
11/8/2007	1						1
11/9/2007							-
11/10/2007							-
11/11/2007							-
11/12/2007							-
11/13/2007							-
11/14/2007	4						4
11/15/2007							-
11/16/2007	1						1
11/17/2007							-
11/18/2007							-
11/19/2007							-
11/20/2007	1						1
11/21/2007	1						1
11/22/2007							-
11/23/2007							-
11/24/2007							-
11/25/2007							-
11/26/2007							-
11/27/2007	2						2
11/28/2007							-
11/29/2007	2						2
11/30/2007							-
TOTALS	$5.74	$0.00	$0.00	$0.00	$0.00	$5.74	14

New Prices Coming May 12, 2008

On May 12 we will adjust prices for mailing services — First-Class Mail, Standard Mail, Periodicals, Package Services, and Special Services. The average increase by class of mail is at or below the rate of inflation as measured by the Consumer Price Index.

A First-Class Mail stamp will be 42¢. Customers can continue to use the Forever Stamps they purchased for 41¢, even after the price change. We will have 5 billion Forever Stamps in stock to meet increased demand before the price change. Forever Stamps are widely available through Post Offices, Contract Postal Units, consignment locations, Automated Postage Centers, vending, and at The Postal Store®. We also will have a 62¢ stamp available shortly after May 12 for 1-ounce nonmachinable First-Class Mail letters, such as square greeting cards.

Pricing highlights:

- No change in the First-Class Mail single-piece additional-ounce price.
- Lower additional-ounce price for presorted First-Class Mail letters.
- Lower pound price for Standard Mail saturation and high-density flats.
- Shape-based pricing for First-Class Mail International letters, flats, and parcels.
- First-Class Mail International price groups expand from five to nine groups.

Select prices:

First-Class Mail letter (1 oz.)	$0.42
First-Class Mail letter (2 oz.)	$0.59
Postcard	$0.27
First-Class Mail large envelope (2 oz.)	$1.00
Certified Mail	$2.70
First-Class Mail International to Canada and Mexico (1 oz.)	$0.72
First-Class Mail International to all other countries (1 oz.)	$0.94

We will announce new prices for shipping services — Express Mail, Priority Mail, Parcel Select, and International Mail — in March.

Consistent with The Postal Accountability and Enhancement Act, we will adjust our mailing services prices each May. By law, these prices can increase on average no more than the rate of inflation as measured by the Consumer Price Index. We plan to provide 90 days' notice of the new prices each year, to help mailers prepare for the change.

New Mail Classification Schedule Prices (PDF)
New Prices-Notice 123, *Price List* (PDF)
Downloadable pricing files
Postal Regulatory Commission
Strategic Transformation Plan
The Postal Store
News Releases
Current pricing charts

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UNITED STATES POSTAL SERVICE®

POSTAL NEWS

FOR IMMEDIATE RELEASE
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usps.com/news
Release No. 08-011

Stamps Increasing by One Cent to 42¢ on May 12

Forever Stamp Will Still Get Your Letter Delivered

WASHINGTON, DC — The price for a one-ounce First-Class stamp will increase from 41 to 42 cents on May 12.

Prices for other mailing services, such as Standard Mail, Periodicals, Package Services (including single-piece Parcel Post), and Special Services will also change (see chart below). The average increase by class of mail is at or below the rate of inflation as measured by the Consumer Price Index.

"The Postal Service developed the Forever Stamp for consumers to ease the transition during price changes," said Postmaster General John Potter. "We encourage Americans to buy Forever Stamps now for 41 cents, because like the name suggests, they are good forever." The price goes up to 42 cents on May 12.

The Postal Service has sold 5 billion Forever Stamps since the launch last April and plans to have an additional 5 billion in stock to meet the expected demand before the May price change.

Selected Prices & Services	Current	New (Effective May 12)
First-Class Mail Letter (1 oz.)	41¢	42¢
First-Class Mail Letter (2 oz.)	58¢	59¢
Postcard	26¢	27¢
Large Envelope (2 oz.)	97¢	$1.00
Money Orders (up to $500)	$1.05	$1.05
Certified Mail	$2.65	$2.70
First-Class Mail International Letter (1 oz. to Canada and Mexico)	69¢	72¢
First-Class Mail International Letter (1 oz. to other countries)	90¢	94¢

Consistent with a new law*, prices for mailing services will be adjusted annually each May. The Postal Service plans to provide 90 days' notice before the price changes each year.

New prices for shipping services, including Express Mail and Priority Mail, will be announced in March. Prices for all postal products and services are available at usps.com/prices.

*The Postal Accountability and Enhancement Act

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An independent federal agency, the U.S. Postal Service is the only delivery service that visits every address in the nation — 146 million homes and businesses. It has 37,000 retail locations and relies on the sale of postage, products and services to pay for operating expenses, not tax dollars. The Postal Service has annual revenues of $75 billion and delivers nearly half the world's mail.

FIRST-CLASS MAIL

1110 Presorted Letters / Postcards

Prices:

Letters

Weight Not Over (ounces)	Automation				Machinable
	5-Digit	3-Digit	AADC	Mixed AADC	Presorted
1	$0.324	$0.346	$0.351	$0.369	$0.394
2	0.449	0.471	0.476	0.494	0.519
3	0.574	0.596	0.601	0.619	0.644
3.5	0.699	0.721	0.726	0.744	0.769

Weight Not Over (ounces)	Nonmachinable Presorted
1	$0.594
2	0.719
3	0.844
3.5	0.969

Add 0.005 for each piece bearing a Repositionable Note.

Postcards

Automation				Machinable
5-Digit	3-Digit	AADC	Mixed AADC	Presorted
$0.199	$0.210	$0.213	$0.223	$0.242

Tennessee American Water Company
Customer Accounting
ATTRITION YEAR ENDED: 08/31/09

		(A) Year Ending 11/30/2007	(B) Normalized Adjustments	(C) Normalized Year	(D) Less Postage Uncollectibles Customer Billing	(E) Net Subject to Inflation	(F) 2.300% Inflation Adjustment	(G) Add Postage & Customer Billing	(H) Add Misc Adjustments	(I) Total Customer Acct Exp For Attrition Year
6757	METER READING EXPENSES	5,133		5,133		5,133	118			5,251
6757	COLLECTING EXPENSES	22,239		22,239		22,239	511			22,750
6757	BANK SERVICE CHARGES	247,959		247,959		247,959	5,703			253,662
6757	CUST ACCTG-BILLING/TELEPHONE	7		7		7	-			7
6757	CUST ACCTG-BILLING/POSTAGE	311,949	21,131	333,080	333,080	0	-	333,080		333,080
6757	MISC CUST ACCTNG EXPENSES	105,521	-	105,521		105,521	2,427			107,948
6757	MISC OPER CA CUST SERV	11,554	(2,029)	9,525		9,525	219			9,744
		704,362	19,101	723,464	333,080	390,383	8,978	333,080	0	732,442

Account	Subsidary	Description		(1) Meter Reading	(2) Collecting	(3) Bank Service	(4) Telephone	(5) Postage	(6) Misc CA	(7) Misc Oper CA
520100	15	M & S Oper CA		2,072.36						
575000	1510	Misc Oper CA Mtr Reading		0.00						
575820	15	Uniforms CA		5,132.82						
575000	1515	Misc Oper CA Cust Rec			0.00					
575200	15	Collection Agencies CA			22,238.90					
575000	15	Misc Oper CA			0.00					
575100	15	Bank Service Charges CA				247,959.22				
575740	15	Telephone					7.33			
575741	15	Cell Phone					0.00			
575660	15	Postage						311,949.43		
520100	15	M & S Oper CA							2,072.36	
575320	15	Electricity							0.00	
575420	15	Forms							103,448.16	
575500	15	Janitorial							0.00	
575620	15	Office & Admin Supplies							0.00	
575000	1520	Misc Oper CA Cust Serv								0.00
575743	15	Wireless Service First								11,553.91
		Total	**704,362.13**	5,132.82	22,238.90	247,959.22	7.33	311,949.43	105,520.52	11,553.91
570100	15	Uncollectible Accounts	417,335.34							
570100	16	Uncollectible Accounts-MI's	-58.29							
		Total Line 18	**1,121,639.18**							
		Check Link In	1,121,639.18							
		Balance should be 0	0.00							

575743.15	adj wireless service first - one month incl a prior balance	(2,029)
575660.15	adjust postage for increase in postage rates during 2007-annualize for 12 months	21,131

TENNESSEE AMERICAN WATER COMPANY
RENTS
ATTRITION YEAR ENDED: 08/31/09

Balance as of:	08/31/09	Year Ending 11/30/2007 Amount	Normalized Adjustments	Normalized year	Attrition Adjustment	Total Rent Expense for the Attrition Year
6411	SS RENTS	-		0		0
6413	WT RENTS	-		0		0
6415	T&D RENTS	375	(75)	300		300
6418	A&G RENTS	-		0		0
6427	CA RENTS - EQUIPMENT	2,794	(722)	2,072		2,072
6428	ADM&GENERAL RENTS	26,868	(18,079)	8,789		8,789
		30,037	(18,876)	11,161	0	11,161

Account	Subsidary	Description		(1) SS Rents	(2) WT Rents	(3) T&D Rents	(4) A&G Rents	(5) CA Rents - Equip.	(6) A&G Rents
541000	14	Rents-Real Prop Oper TD				375.00			
541000	16	Rents-Real Prop Oper AG							1,450.86
541400	15	Rents-Equipment Oper CA						2,793.65	
541400	16	Rents-Equipment Oper AG							25,417.02
		Total	**30,036.53**	0.00	0.00	375.00	0.00	2,793.65	26,867.88
		Check	30,036.53						
		Balanc	0.00						

641.5	adjust for rent on easement $75 month - Brainard Tank - pd qrtly- balance includes 1 extra quarterly	375	300	-75	elimnate one payment
642.7	adj for one month of equipment lease - Neopost leasing - postage equipment			0	
642.7	eliminate Hasler lease amount of postage equipment - leasing from Neopost			-282.83	
642.7	eliminate cost for ink cartridge & labels - should be misc office expense			-438.76	
642.8	Cancel pager for Kim Dalton Metro Call 8 months			-159.05	
642.8	Tri County Communications lease not renewed - eliminate costs			-23,325.48	
642.8	Adjust for copier rental add 3 quarterly payments that went to the maintenance line			5,405.32	

6415	T&D RENTS	375
6427	CA RENTS - EQUIPMENT	2,794
6428	ADM&GENERAL RENTS	26,868

Norfol	15	lease for Chattanooga pipelines reference no. 5897; svc period 1/07 to 12/07 C-5897	
Norfol	100	lease for pipeline on Red Bank property ref number 61183; svc period 1/07 to 12/07	
Norfol	15	lease for Chattanooga pipeline reference no. 5897; svc period 1/07 to 12/07 C-60414	
Norfol	15	lease for Chattanooga pipeline reference no. 5897; svc period 1/07 to 12/07 C-35714	
Norfol	150	lease for 8" pipeline at Rossville, GA; svc period 1/07 to 12/07	
Norfol	150	lease of r/w for overhead pipeline at Chattanooga; svc period 1/07 to 1/08	
Norfol	150	lease fro 8" pipeline Citico Junction; svc period 1/07 to 12/07	
CSX	557.86	annual fee for 12" pipeline from milepost OWA 146 to 148 3/07 thru 3/08	plus 28.86 int charge for late pmt
CSX	150	2 yr fee for 16" pipeline located 661 " S of milepost WOA 129 7/07 to 6/09	
CSX	148	annual fee for 8" pipeline from milepost 149 to 150 7/07 to 6/08	
	1450.86		
		Norfolk Southern C	various r/w leases for pipeline maintenance
		CSX Transportation	r/w lease for pipeline maintenance

282.83	Hasler Inc - REMIT	rental of postage equipment no longer leasing from Hasler - now Neopost
1953.83	Neopost leasing monthly payment of $174.91. Rental of postage equipment adj. for one month only 11 payments	
438.76	Neopost - ink cartridge, jet labels - Should be charged to misc office exp L20 made adj. to correct line	
118.23	sabrix tax	
2793.65		

1/1/07	1454.35	Oce Imagistics Inc copier rental 4 quarterly payments - there is only one payment
	22,776.48	Tri County Comm. Lease of two-way radios in field personnel truck - did not renew lease
	411	Tri County Communication remove radio equip from vehicle
	138	Tri County Communication battery
	159.05	Metro Call 8 months cancel pager for Kim Dalton
	464.02	sabrix tax
	25402.9	

Tennessee American Water Company
General Office Expense
ATTRITION YEAR ENDED: 08/31/09

		For Yr Ending 11/30/2007 Amount	Less: Postage	Normalized Adjustments	Net Subject to Inflation	2.300% Inflation Adjustment	Total Add: Postage	General Office Expense for the Attrition Year
6758	EXPENSES OF EMPLOYEES	34,347		2,559	36,906	849		37,755
6758	EXPENSES OF EMPLOYEES-TAXAB	-			0	-		0
6758	DUES & MEMBERSHIPS	2,428		-	2,428	56		2,484
6758	MISC OFFICE EXPENSES	101,145	(3,118)	(11,189)	86,838	1,997	3,520	92,356
6758	MISC OFFICE EXP TEL	86,915			86,915	1,999		86,914
6758	MISC OFFICE EXP SUP	12,488			12,488	287		12,775
6758	SUBSCRIPTIONS	-			0	-		0
6758	OFFICE BUILDING OPERATION	3,799			3,799	87		3,886
6758	MEAL & ENTERTAINMENT EXPENSI	3,845			3,845	88		3,933
		244,966	(3,118)	(8,630)	233,217	5,363	3,520	242,101
							(2,865)	

Account	Subsidary	Description		(1) Exp OF Emp	(2) Exp OF Emp-Taxable	(3) Dues & Memberships	(4) Misc Off Exp	(5) Telephone	(6) Supplies	(7) Subscriptions	(8) Office Build Oper	(9) Meal & Enter
575340	16	Employee Expenses AG		28,709.80								
575342	16	Empl Exp Conf/Registration AG		877.29								
575350	16	Meals Deduct		4,759.69								
575280	16	Dues/Memberships Deduct				2,427.70						
575281	16	Dues/Memberships NonDeduct				0.00						
575002	16	Misc General Expense					273.01					
575100	16	Bank Service Charges					3,461.71					
575260	16	Credit Line Fees					1,027.35					
575261	16	Credit Line Fees In					7,376.38					
575261	AW46	Credit Line Fees AW46					37,954.12					
575320	16	Electricity AG					26,032.82					
575500	16	Janitorial AG					6,073.06					
575660	16	Postage AG					3,118.24					
575670	16	Relocation Expenses					0.00					
575780	16	Trash Removal					504.00					
575830	16	Wtr & Waste Wtr Exp AG					4,179.12					
575880	16	Misc Charges - P13880					0.00					
575881	16	Misc Chrgs - STEP W/O P13880					11,123.64					
575740	16	Telephone AG						52,705.17				
575741	16	Cell Phone AG						34,209.39				
520100	16	M & S Oper AG							8,103.49			
575620	16	Office & Admin Supplies AG							4,384.14			
575480	16	Heat Oil/Gas AG									3,798.78	
575351	16	Meals Non Deduct										3,844.67
		Total	**244,965.57**	34,346.78	0.00	2,427.70	101,145.45	86,914.56	12,487.63	0.00	3,798.78	3,844.67
		Check Link In	244,965.57									
		Balance should be 0	0.00									

575881	CP Service Co Bll	(11,123.64)			
575620.16	add ink cartridges & jet labels chg to line 19 in error	438.76			
575780.16	security invoice s/b chg to 575710.16	-504	trf to line 21		(11,189)
575660.16	postage normalization	402			
575340.16	Airline trips charged to line 21 incorrectly	2559	Delta		1679
			American Express		30
			US Airways		850
		(8,629.88)			2559

TENNESSEE-AMERICAN WATER COMPANY
MISCELLANEOUS EXPENSE
ATTRITION YEAR ENDED: 08/31/09

Account Number	Description	Year End 11/30/2007 Amount	Normalized Adjustment	Normalized Amount	Less: 401 (K), DCP Retiree Med Rel Postage & Trans	Net Subject to Inflation	2.300% Inflation Adjustment	Add Back: leased vehicles ESOP 401 (K) Postage 643.1	Add: Miscellaneous Expenses *	Total Miscellaneous Expense for the Attrition Year
		$								
6201-6751	SS OPERATION EXPENSE	0		0		0	-			0
6201	MISC PUMPING EXPENSES-CURRENT	0		0		0	-			0
6751	PUMPING EXPENSES ELECTRIC	(104)	104	(0)		(0)	-			(0)
6751	MISC PUMPING EXP ELECTRIC	0		0		0	-			0
6753	GENERAL WT EXPENSES	132,516	22,645	155,161		155,161	3,569			158,730
6753	MISC WT EXPENSES-CURRENT	62,381		62,381		62,381	1,435			63,816
6755	T&D LINES EXPENSE	208		208		208	5			213
6755	MISC METER EXPENSES	0		0		0	-			0
6755	MISC T&D EXPENSES-CURRENT	113,455		113,455		113,455	2,609			116,064
6328	AUDITING SERVICES	69,094		69,094		69,094	1,589			70,683
6338	LEGAL SERVICES	68,304		68,304		68,304	1,571			69,875
6354-6355	OTHER SERVICES-CURRENT	205,434		205,434		205,434	4,725			210,159
6758	INJURIES & DAMAGES EXP	13,402		13,402		13,402	308			13,710
6048	OTHER WELFARE EXPENSES	43,901		43,901		43,901	1,010			44,911
6045	401 - K CONTRIBUTIONS EXPENSE	87,627		87,627	(87,627)	0	-	87,627	6,579	94,206
6048	DCP	70,567		70,567	(70,567)	0	-	70,567	45,129	115,696
6048	RETIREE MED REIMBURSEMENT	6,259		6,259	(6,259)	0	-	6,259	1,241	7,500
6608	INSTITUT & GOODWILL AD EXP	55,808		55,808		55,808	1,284			57,092
6758	MISC GENERAL EXP-CURRENT	355,809	57,195	413,005		413,005	9,499			422,504
6758	OPERATN AG MISC GEN AMORTZ (SCH M)	3,620		3,620		3,620	83			3,703
6758	RESEARCH & DEV-SERVICE CO	11,653		11,653		11,653	268			11,921
6758	OPERATN AG MISC LOBBYING EXPENSE	15,601	(15,601)	0		0	-			0
6501-6508	TRANSPORTATION	447,257	27,000	474,257		474,257	10,908			485,165
6756	MISC GEN EXP-DIRECTORS FEES	11,500		11,500		11,500	265			11,765
6756	MISC GEN EXP-DIRECTORS EXPENSES	0		0		0	-			0
6758	MISC GENERAL - CO DUES & MEMB	31,761		31,761		31,761	730			32,491
6758	PENALTIES NONDEDUCT	124,992	(124,992)	0		0	-			0
6758	MISC GENERAL - TAXABLE CO	0		0		0	-			0
		1,931,046	(33,649)	1,897,397	(164,453)	1,732,944	39,858	164,453	52,949	1,990,204

Account	Subsidary	Description	(1) SS Operation	(2) Misc Pumping	(3) Pumping Electric	(4) Misc Pump Electric	(5) Gen WT	(6) Misc WT	(7) T&D Lines	(8) Misc Meter	(9) Misc T&D	(10) Auditing	(11) Legal Services	(12) Other Services
520100	12	M & S Oper P												
575995	16	PCard Undistributed			-104.25									
520100	13	M & S Oper WT					49,900.98							
575460	13	Heat - Oil/Gas WT					5,461.76							
575500	13	Janitorial WT					9,570.00							
575545	13	Lab Supplies WT					22,606.21							
575620	13	Office & Admin Supplies WT					91.46							
575740	13	Telephone WT					38,549.50							
575820	13	Uniforms WT					6,136.19							
575000	13	Misc Oper WT						13,623.39						
575320	13	Electricity WT						44,344.26						
575780	13	Trash Removal WT						4,413.10						
575820	14	Uniforms TD							207.93					
520100	14	M & S Oper TD									19,424.35			
575000	14	Misc Oper TD									40,127.46			
575320	14	Electricity TD									16,535.46			
575500	14	Janitorial TD									4,785.00			
575620	14	Office & Admin Supplies TD									3,148.09			
575740	14	Telephone TD									24,821.75			
575741	14	Cell Phone TD									0.00			
575743	14	Wireless Serv 1st TD									0.00			
575780	14	Trash Removal TD									1,279.13			
575460	14	Heat - Oil/Gas TD									3,334.04			
532000	15	Contr Svc-Acctg Oper CA										0.00		
532000	16	Contr Svc-Acctg Oper AG										69,093.66		
533000	14	Contr Svc-Legal Oper TD											0.00	
533000	16	Contr Svc-Legal Oper AG											68,304.37	
531000	13	Contract Svc-Eng Oper WT												0.00
535000	13	Contr Svc-Other Oper WT												42,401.77
535000	14	Contr Svc-Other Oper TD												106,647.74
535000	15	Contr Svc-Other Oper CA												0.00
535000	16	Contr Svc-Other Oper AG												56,384.12
575490	16	Injuries and Damages												
504500	16	Other Welf Oper AG												
504610	16	Employee Awards AG												
504620	16	Employee Physical Exam AG												
504640	16	Safety Incentive												
504660	16	Tuition Aid AG												
504670	16	Training AG												
508100	16	EIP Oper AG												
507100	16	401k Oper AG												
508101	16	DCP Oper AG												
508102	16	Retiree Med Oper AG												
575030	16	Advertising												
575000	16	Misc Oper AG												
575275	16	Discounts Available												
575276	16	Discounts Lost												
575400	16	Bus Servies Proj Exp												
575625	16	Overnight Shipping AG												
575710	16	Security Service AG												
575790	16	Trustee Fees AG												
575130	16	Brochures and Handouts												
575715	16	Software Licenses & Support												
575680	16	Research & Development Exp												
575560	16	Lobbying Expenses												
550000	21	Transport Maint SS												
550000	13	Trans Oper WT												
550000	14	Trans Oper TD												
550000	24	Transport Maint TD												
550000	15	Trans Oper CA												
550000	16	Trans Oper AG												
550001	16	Trans Oper AG Lease Cost												
550002	16	Trans Oper AG Lease Fuel												
550003	16	Trans Oper AG Lease Maint												
575270	16	Directors Fees												
575271	16	Directors Expenses												
575242	16	Co Dues Deduct AWWA												
575240	16	Co Dues/Membership Deduct												
575640	16	Penalties Nondeduct												
		TOTAL	0	0	(104)	0	132,516	52,381	208	0	113,455	69,094	68,304	205,434

Account	Subsidary	Description	(13) Injuries & Damage	(14) Other Welfare	(15) EIP Contributions	(16) 401-K Contrib	(17) DCP	(18) Retiree Med Reimbrst & Goodwill Ac	(19)	(20) Misc General	(21) Oper Misc Gen Amt	(22) R & D Serv Co	(23) Oper AG Misc Lobbying	(24) Transportation
520100	12	M & S Oper P												
575998	16	PCard Undistributed												
520100	13	M & S Oper WT												
575480	13	Heat - Oil/Gas WT												
575500	13	Janitorial WT												
575545	13	Lab Supplies WT												
575620	13	Office & Admin Supplies WT												
575740	13	Telephone WT												
575820	13	Uniforms WT												
575000	13	Misc Oper WT												
575320	13	Electricity WT												
575780	13	Trash Removal WT												
575820	14	Uniforms TD												
520100	14	M & S Oper TD												
575000	14	Misc Oper TD												
575320	14	Electricity TD												
575500	14	Janitorial TD												
575620	14	Office & Admin Supplies TD												
575740	14	Telephone TD												
575741	14	Cell Phone TD												
575743	14	Wireless Serv 1st TD												
575780	14	Trash Removal TD												
575480	14	Heat - Oil/Gas TD												
532000	15	Contr Svc-Acctg Oper CA												
532000	16	Contr Svc-Acctg Oper AG												
533000	14	Contr Svc-Legal Oper TD												
533000	16	Contr Svc-Legal Oper AG												
531000	13	Contract Svc-Eng Oper WT												
535000	13	Contr Svc-Other Oper WT												
535000	14	Contr Svc-Other Oper TD												
535000	15	Contr Svc-Other Oper CA												
535000	16	Contr Svc-Other Oper AG												
575490	16	Injuries and Damages	13,401.93											
504500	16	Other Welf Oper AG		19,126.72										
504610	16	Employee Awards AG		5,569.62										
504620	16	Employee Physical Exam AG		2,808.00										
504640	16	Safety Incentive		0.00										
504660	16	Tuition Aid AG		9,871.00										
504670	16	Training AG		6,526.09										
508100	16	EIP Oper AG			0.00									
507100	16	401k Oper AG				87,626.85								
508101	16	DCP Oper AG					70,567.20							
508102	16	Retiree Med Oper AG						6,259.21						
575030	16	Advertising							55,808.41					
575000	16	Misc Oper AG								21,959.33				
575275	16	Discounts Available								-4,199.10				
575276	16	Discounts Lost								16.36				
575400	16	Bus Servies Proj Exp								134,871.96				
575625	16	Overnight Shipping AG								3,252.43				
575710	16	Security Service AG								195,390.72				
575790	16	Trustee Fees AG								3,727.71				
575130	16	Brochures and Handouts								793.04				
575715	16	Software Licenses & Support									3,620.08			
575680	16	Research & Development Exp										11,652.88		
575560	16	Lobbying Expenses											15,601.20	
550000	21	Transport Maint SS												0.00
550000	13	Trans Oper WT												0.00
550000	14	Trans Oper TD												10.93
550000	24	Transport Maint TD												5,379.30
550000	15	Trans Oper CA												439.89
550000	16	Trans Oper AG												-52,602.75
550001	16	Trans Oper AG Lease Cost												30,646.93
550002	16	Trans Oper AG Lease Fuel												224,630.09
550003	16	Trans Oper AG Lease Maint												229,752.45
575270	16	Directors Fees												
575271	16	Directors Expenses												
575242	16	Co Dues Deduct AWWA								x				
575240	16	Co Dues/Membership Deduct												
575540	16	Penalties Nondeduct												
		TOTAL	13,402	43,901	0	87,627	70,567	6,259	55,808	355,809	3,620	11,653	15,601	447,257

Account	Subsidary	Description	(25) Director Fees	(26) Director Exp	(27) Co Dues & Membe	(28) enalties Nondedu	(29) Taxable Co
520100	12	M & S Oper P					
575998	16	PCard Undistributed					
520100	13	M & S Oper WT					
575480	13	Heat - Oil/Gas WT					
575500	13	Janitorial WT					
575545	13	Lab Supplies WT					
575620	13	Office & Admin Supplies WT					
575740	13	Telephone WT					
575820	13	Uniforms WT					
575000	13	Misc Oper WT					
575320	13	Electricity WT					
575780	13	Trash Removal WT					
575820	14	Uniforms TD					
520100	14	M & S Oper TD					
575000	14	Misc Oper TD					
575320	14	Electricity TD					
575500	14	Janitorial TD					
575620	14	Office & Admin Supplies TD					
575740	14	Telephone TD					
575741	14	Cell Phone TD					
575743	14	Wireless Serv 1st TD					
575780	14	Trash Removal TD					
575480	14	Heat - Oil/Gas TD					
532000	15	Contr Svc-Acctg Oper CA					
532000	16	Contr Svc-Acctg Oper AG					
533000	14	Contr Svc-Legal Oper TD					
533000	16	Contr Svc-Legal Oper AG					
531000	13	Contract Svc-Eng Oper WT					
535000	13	Contr Svc-Other Oper WT					
535000	14	Contr Svc-Other Oper TD					
535000	15	Contr Svc-Other Oper CA					
535000	16	Contr Svc-Other Oper AG					
575490	16	Injuries and Damages					
504500	16	Other Welf Oper AG					
504610	16	Employee Awards AG					
504620	16	Employee Physical Exam AG					
504640	16	Safety Incentive					
504660	16	Tuition Aid AG					
504670	16	Training AG					
508100	16	EIP Oper AG					
507100	16	401k Oper AG					
508101	16	DCP Oper AG					
508102	16	Retiree Med Oper AG					
575030	16	Advertising					
575000	16	Misc Oper AG					
575275	16	Discounts Available					
575276	16	Discounts Lost					
575400	16	Bus Servies Proj Exp					
575625	16	Overnight Shipping AG					
575710	16	Security Service AG					
575790	16	Trustee Fees AG					
575130	16	Brochures and Handouts					
575715	16	Software Licenses & Support					
575680	16	Research & Development Exp					
575560	16	Lobbying Expenses					
550000	21	Transport Maint SS					
550000	13	Trans Oper WT					
550000	14	Trans Oper TD					
550000	24	Transport Maint TD					
550000	15	Trans Oper CA					
550000	16	Trans Oper AG					
550001	16	Trans Oper AG Lease Cost					
550002	16	Trans Oper AG Lease Fuel					
550003	16	Trans Oper AG Lease Maint					
575270	16	Directors Fees	11,500.00				
575271	16	Directors Expenses		0.00			
575242	16	Co Dues Deduct AWWA			10,426.00		
575240	16	Co Dues/Membership Deduct			21,334.71		
575640	16	Penalties Nondeduct				124,992.03	
		TOTAL	11,500	0	31,761	124,992	0

	Check Link In	1,931,045.67	
	Balance should be 0	0.00	

575710.16	security chg to 575710 in error	504.00	trf from line 20
575560.16	eliminate lobbying expense	-15,601.20	
575640.16	eliminate penalties non deductible	-124,992.03	
575000.16	add amortization for mgmt audit	57,000.00	
520100.13	adj for 7 more months maint fee	22,645	Tn dept of environment and conservation
575000.16	eliminate West Valley charge	-308.67	
550000.16	adjust transportation for fuel charges	27,000	See ARI file for detail

Detail of expenses

General WT Expenses:		195.33		
520100.13	M & S OPER WT		22,645	incl annual maintenance fee paid to state in amt of $38,819 adj. for 7 additional months of amort.

Penalties

			124,992

MISC GENERAL - DUES & MEMB

575240.16	Co Dues & Memberships/deductible		
	NAWC dues		21,334

***June 07 NAWC payments**

Rebecca Thornton	5,000.00
Kim Dalton	5,000.00
Vickie Griffith	5,000.00
Ginny Scealf	5,000.00
Pam Cummings	551.35
	20,551.35

575242.16 Co Dues Deduct

AWWA membership dues	6026	Payment made for $6645.00 - discount $65.25 = $6579.75. Eleven months write off 553.75 x 11 = $6,091.25	
Chattanooga Engineer Membership	50.00		
Randal Taylor-NSPE dues	220.00		
Tennessee Department of Revenue	400.00	Engineering License for Randy Taylor	
Homebuilders Assoc-Kim Dalton	385.00		
Tennessee Chamber of Comm			
Kim Dalton	1,030.00		
Chattanooga Chamber of Commerce			
Kim Dalton	925.00		
Chattanooga Manufactures			
Kim Dalton	1,390.00		
	10,426.00		10,426

Tennessee American Water
Transportation Adjustment

Type fuel	Gallons purchased	Total cost	Average Price	Current Price	Fuel @ current Price	Fuel Adj
Diesel	25,508.18	$ 71,711.07	$ 2.811	$ 3.279	$ 83,641.32	$ 11,930.25
Ethanol	956.86	2,674.13	2.795	2.919	$ 2,793.07	$ 118.94
Gasohol	926.85	2,310.37	2.493	2.919	$ 2,705.48	$ 395.10
Unleaded Plus	525.38	1,403.71	2.672	3.049	$ 1,601.88	$ 198.18
Unleaded Regular	51439.65	136,666.49	2.657	2.929	$ 150,666.73	$ 14,000.24
Unleaded Super	562.08	1,429.49	2.543	3.179	$ 1,786.85	$ 357.36
	79,919.00	$ 216,195.27	2.662	$ 3.046	$ 243,195.34	$ 27,000.07

2007 purchases @ average 2007 price	212,725.08	
2007 purchases @ average current price		243,406.63

Tennessee American Water Company
Maintenance Expense
Attrition year ending: 08/31/09

		(A) Year Ending 11/30/2007 Amount	(B) Normalized Adjustments	(C) Normalized year	(D) 2.300% Inflation Adjustment	Total Maintenance Other Expense for the Attrition Year
6202	OR MN SS STRUCT & IMP MAT	143,462		143,462	3,300	146,762
6204-6754	OR MN WT STRUCT & IMP MAT	97,246	50,000	147,246	3,387	150,633
6758	OR MN MISC AG ARO/NET NEG SALVAGE	367,615	(367,615)	0		0
6756	MAPS AND RECORDS EXPENSES	0		0		0
6206-6756	OR MN T&D STRUCT & IMP-MAT	494,751	12,267	507,018	11,661	518,679
6756	OR MN METERS MAT	8,519		8,519	196	8,715
6208-6758	OR MN A&G STRUC & IMP MAT	100,011	(5,404)	94,608	2,176	96,784
		1,211,604	(310,752)	900,852	20,720	921,572

Inflation year adjustment-column © multiplied by the inflation factor of 2.3% to arrive at the adjustment of $20,720

Account	Subsidary	Description		(1) SS Str & Imp Mat	(2) WT Str & Imp Mat	(3) ARO/NET NEG SAL	(4) MAPS & RECORDS	(5) TD Str & Imp Mat	(6) Meters Matl	(7) AG Str & Imp Mat
620000	21	Mat and Sup Maint SS		143,462.39						
620000	23	Mat and Sup Maint WT			87,217.35					
620000	24	Mat and Sup Maint TD						291,727.74		
675000	2410	Misc Maint TD Struct & Imp				0.00				0.00
675110	26	Maint Exp ARO/Net Neg Sal A				367,615.15				
620000	25	Mat and Sup Maint AG								70.98
635000	23	Contr Svc-Other Maint WT			7,819.75					
635000	24	Contr Svc-Other Maint TD						2,141.90		
635000	26	Contr Svc-Other Maint AG								6,571.54
675000	23	Misc Maint WT			2,209.01				0.00	
675000	24	Misc Maint TD						2,702.14		
675000	2435	Misc Maint TD Meters							8,518.51	
675650	24	Paving/Backfill TD						198,178.79		
675000	26	Misc Maint AG								93,368.66
675250	26	Comp Equip Hardware AG								
675450	26	Office Equipment AG								
			TOTAL **1,211,603.91**	143,462.39	97,246.11	367,615.15	0.00	494,750.57	8,518.51	100,011.18
		Check Link In	1,211,603.91							
		Balance should be 0	0.00							

675000.26	Adjust for 3 quarters of copier rental that should have gone to the rents line	(5,404)
675110.26	net negative salvage reclassified to depreciation	(367,615)
675650.24	Adjust for increase in paving costs - annualize for 12 months	12,267
675000.23	Adj for programmed preventative maintenance of pumps and motors	50,000

TENNESSEE AMERICAN WATER COMPANY
REGULATORY EXPENSES
ATTRITION YEAR ENDING AUGUST 31, 2009

2004 Rate Filing:			**2008 Rate Filing:**			Cost of Service Study	**2008 Rate Filing:**	162000 550,000		186432 **Cost of Service Study**	186431 **Depreciation Study**
Service Company	80,663		Service Company	52,327		24,366.56	Service Company	61,129		16,000	30,000
Outside Rate Case Prep Fees	42,372	Moriah Group	Outside Rate Case Prep Fees	36,223			Outside Rate Case Prep Fees	42,316			
Legal	186,808		Legal	257,044			Legal	350,285			
Cost of Money	28,875		Cost of Money	55,636			Cost of Money	64,996			
Other	29,058		Other	26,771			Other	31,274			
										16,000	30,000
Total cost	367,786		Total cost	428,000		24,366.56	Total cost	550,000			
Three Year Amortization	122,595.33		Three Year Amortization	142,666.67	5 yr amtz	4,873.31	Three Year Amortization	183,333.33	Five Year Amortization	3,200	6,000.00

2004 Rate Case:

Balance 11/30/07		30,007
Amtz	10,002	30,007
Balance 8/31/08		(0)
Rate Case		-

Cost of Service Study

Balance 11/30/07		$4,114
Amtz	514	$4,114
Balance 7/31/08		$0

2006 Rate Case 2006 RC exp reserved

Balance 11/30/07		356,667	508,277	996,506
Amtz	11668.69	107,000	152,483	16942.57
Balance 8/31/08		249,667	355,794	
2006 case		142,667		
2008 rate case		183,333		
2006 rate case reserved		203,311	529,311	

adj 566700 acct for reserve - see JE

Cost of Service Study 2006 COS

Balance 11/30/07		21,930	
Amtz	406.11	3,249	
Balance 8/31/09		18,681	
2006 COS		4,873	
2008 COS		3,200	
2008 Depr Study		6,000	
			14,073
			543,364

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Computation of Average Materials & Supplies Paid

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

Line No.		End of Month
	Date	Amount
1	Nov-06	581,029
2	Dec-06	229,357
3	Jan-07	195,445
4	Feb-07	233,008
5	Mar-07	224,864
6	Apr-07	270,637
7	May-07	291,693
8	Jun-07	294,104
9	Jul-07	213,158
10	Aug-07	230,819
11	Sep-07	302,090
12	Oct-07	245,557
13	Nov-07	230,169
14	Total	3,541,929
15		
16		
17		
18		
19	Average Balance	272,456
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
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45		

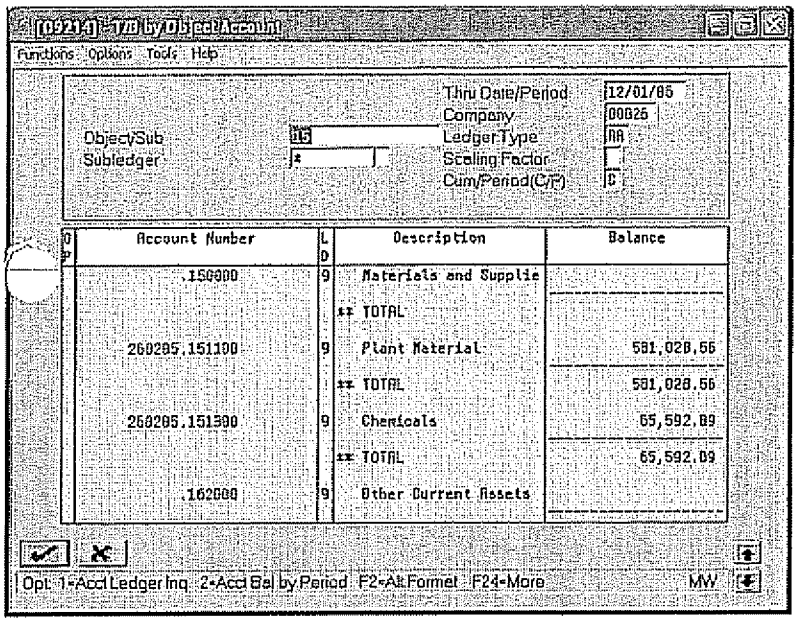
TN-TRA-01-Q013-MATERIALS & SUPPLIES
Page 1 of 15

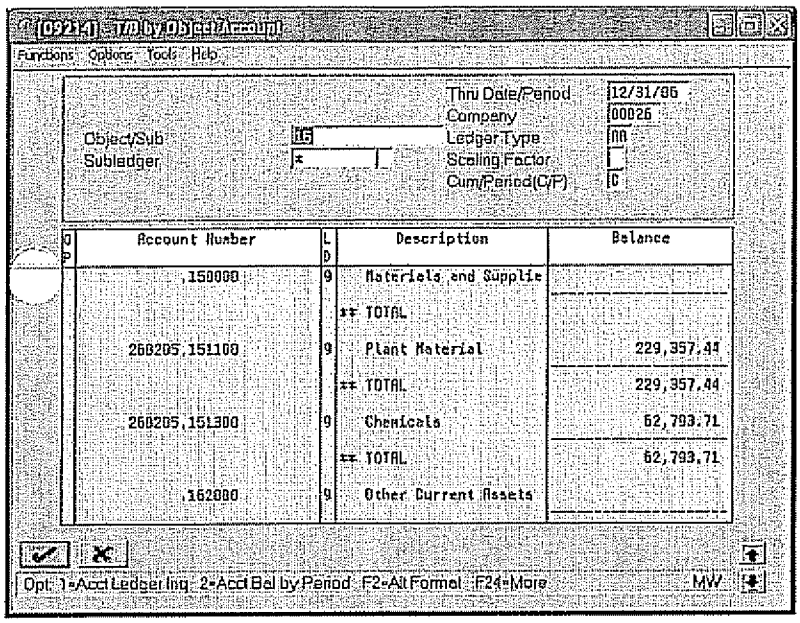
Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

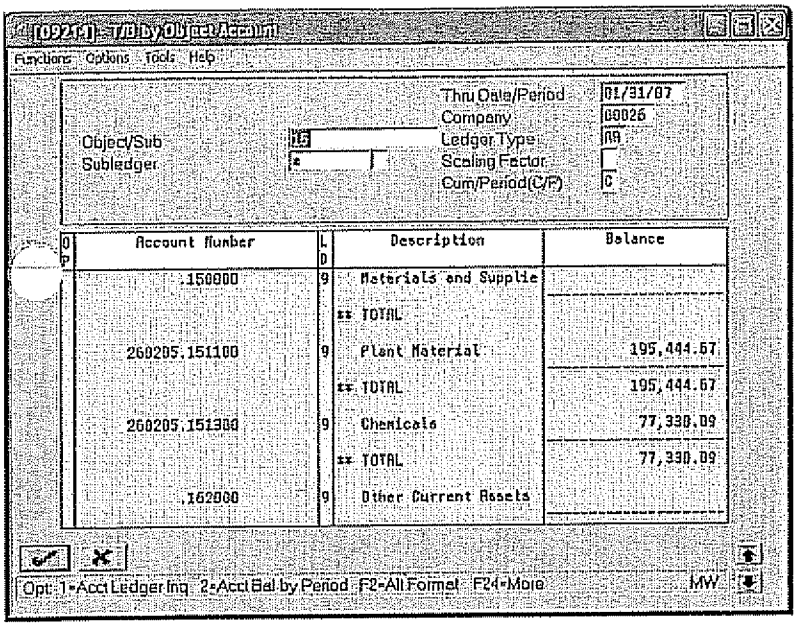
Computation of Average Materials and Supplies Unpaid

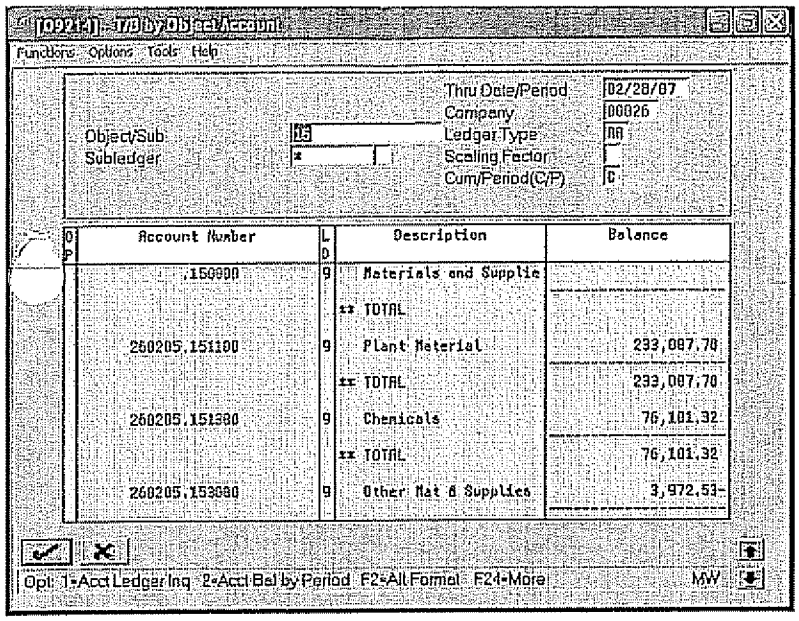
Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 1, Schedule 3

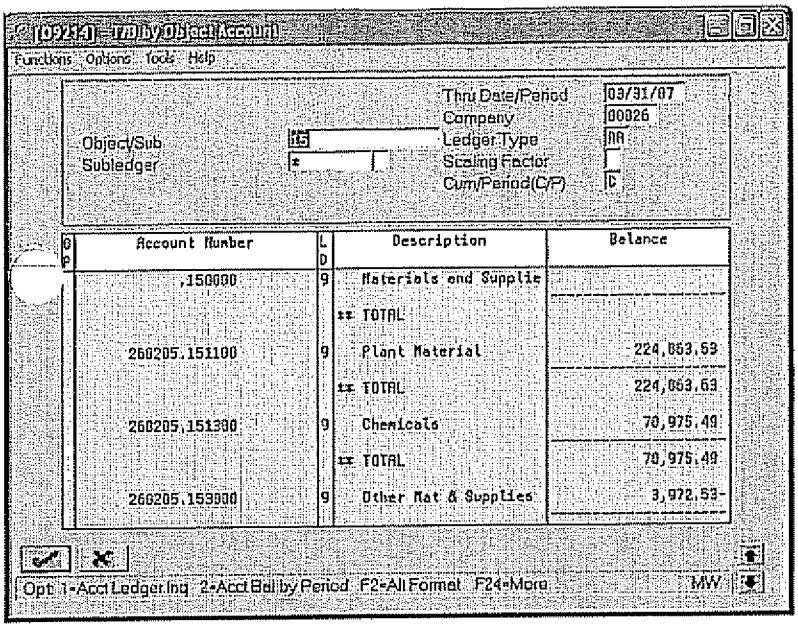
Line No.		End of Month
	Date	Amount
1	Nov-06	65,592
2	Dec-06	62,794
3	Jan-07	77,330
4	Feb-07	76,101
5	Mar-07	70,975
6	Apr-07	71,313
7	May-07	74,198
8	Jun-07	76,903
9	Jul-07	61,695
10	Aug-07	52,926
11	Sep-07	52,775
12	Oct-07	52,123
13	Nov-07	83,918
14	Total	878,843
15		
16		
17		
18		
19	Average Balance	67,603
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
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45		

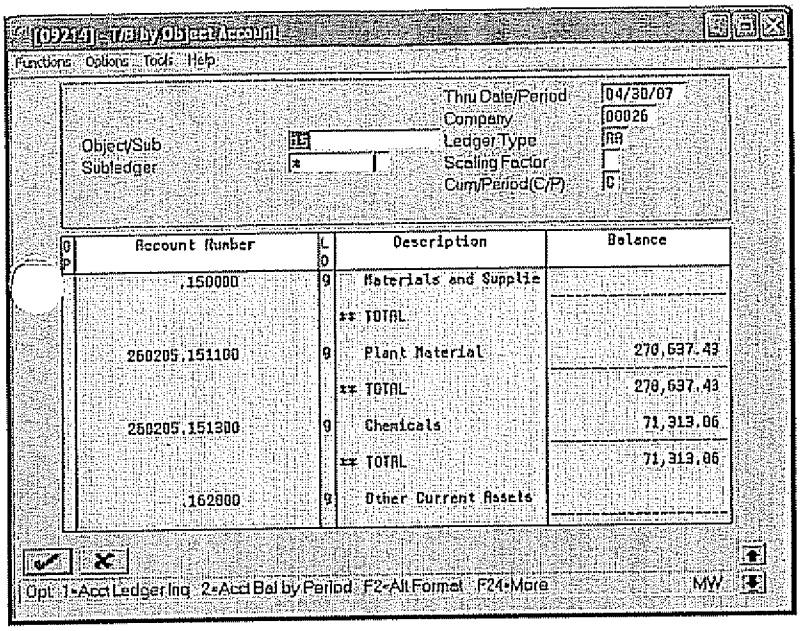

(0921-1) - TB by Object Account
Functions Options Tools Help
Thru Date/Period 12/01/05
Company 00025
Object/Sub 15
Ledger Type AA
Subledger *
Scaling Factor
Cum/Period(C/P) P
O/P
Account Number
L/D
Description
Balance
150000 9 Materials and Supplie
** TOTAL
260285.151100 9 Plant Material 581,028.66
** TOTAL 581,028.66
260285.151300 9 Chemicals 65,592.09
** TOTAL 65,592.09
162000 9 Other Current Assets
Opt: 1-Acct Ledger Inq 2-Acct Bal by Period F2-Alt Format F24-More
MW

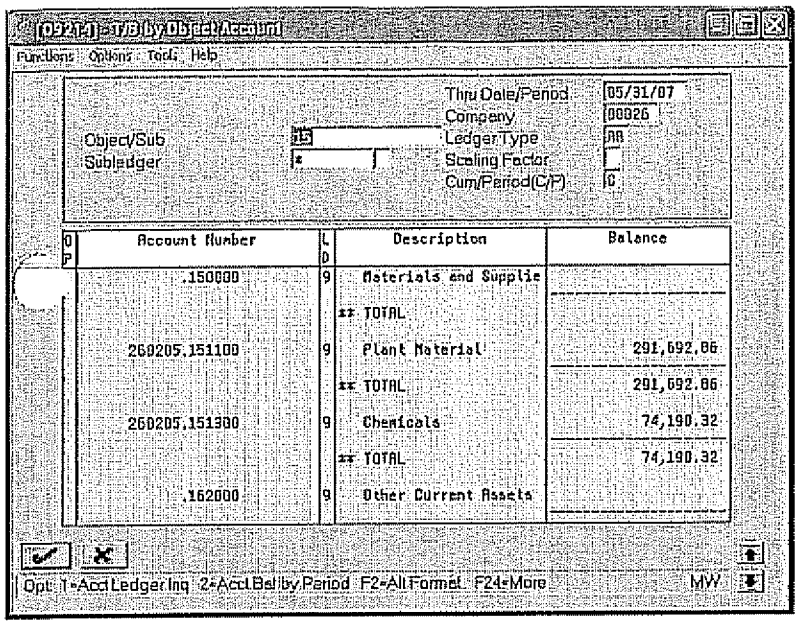

(0921) - Trial by Object Account
Functions Options Tools Help
Thru Date/Period 12/31/86
Company 00026
Object/Sub 15
Ledger Type NA
Subledger *
Scaling Factor
Cum/Period(C/F) C
O/P
Account Number
L/D
Description
Balance
,150000 9 Materials and Supplie
** TOTAL
260205,151100 9 Plant Material 229,357.44
** TOTAL 229,357.44
260205,151300 9 Chemicals 62,793.71
** TOTAL 62,793.71
,162000 9 Other Current Assets
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW

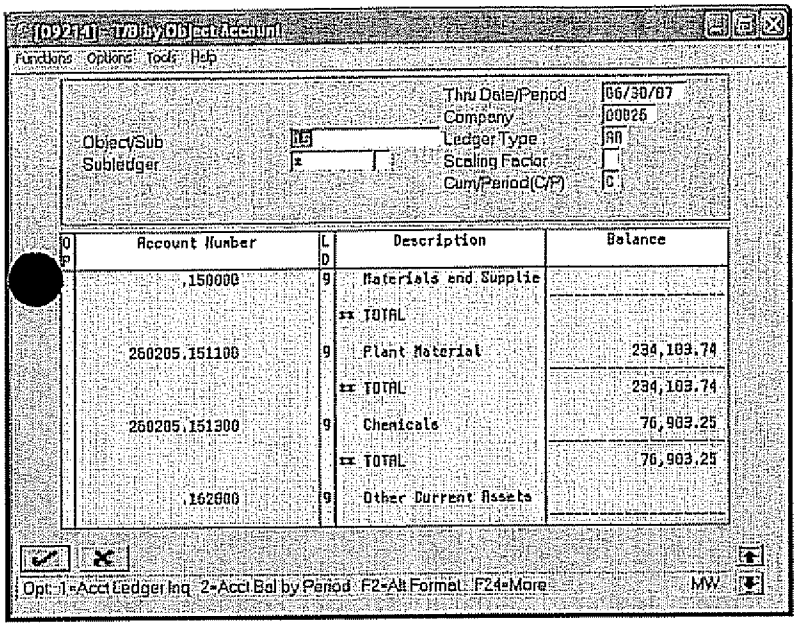

(092K1) - T/B by Object Account
Functions Options Tools Help
Thru Date/Period 01/31/07
Company 00026
Object/Sub
Subledger
Ledger Type AA
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
150000 Materials and Supplie
** TOTAL
260205.151100 Plant Material 195,444.67
** TOTAL 195,444.67
260205.151300 Chemicals 77,330.09
** TOTAL 77,330.09
162000 Other Current Assets
Opt: 1-Acct Ledger Inq 2-Acct Bal by Period F2-All Format F24-More
MW

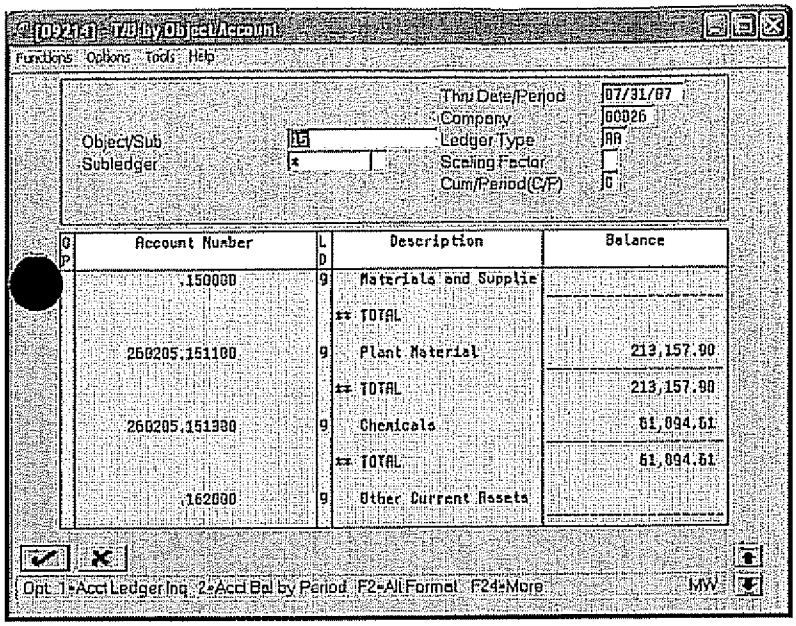

[0921-1] - T/B by Object Account
Functions Options Tools Help
Thru Date/Period 02/28/07
Company 00026
Object/Sub 03
Ledger Type AA
Subledger *
Scaling Factor
Cum/Period(C/P) C
O/P
Account Number
L/D
Description
Balance
150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 233,087.70
** TOTAL 233,087.70
260205.151300 9 Chemicals 76,101.32
** TOTAL 76,101.32
260205.153000 9 Other Mat & Supplies 3,972.53-
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Formal F24=More
MW

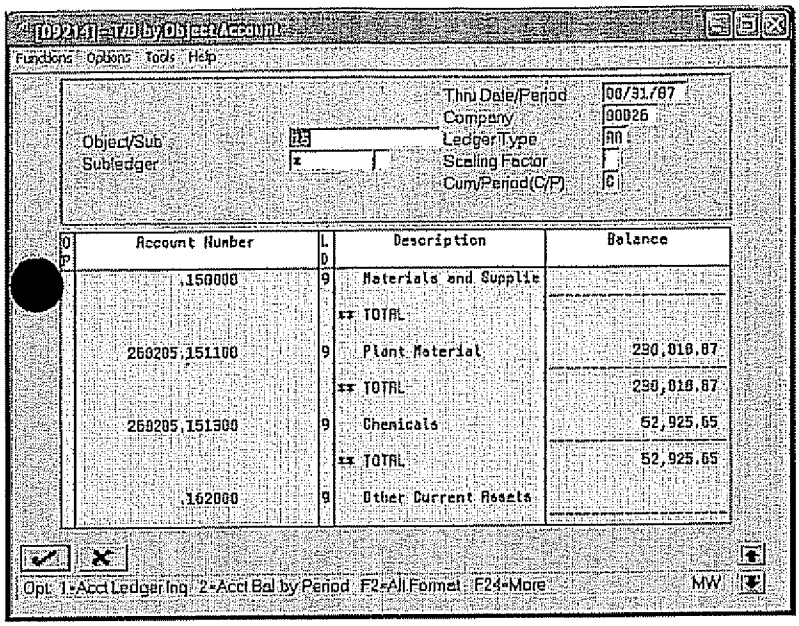

(0921J) -170 by Object Account
Functions Options Tools Help
Thru Date/Period 03/31/07
Company 00026
Object/Sub
Subledger
Ledger Type NA
Scaling Factor
Cum/Period(C/P) C
Op
Account Number
LD
Description
Balance
150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 224,063.63
** TOTAL 224,063.63
260205.151300 9 Chemicals 70,975.49
** TOTAL 70,975.49
260205.153000 9 Other Mat & Supplies 3,972.53-
Opt 1-Acct Ledger Inq 2-Acct Bal by Period F2-All Format F24-More
MW

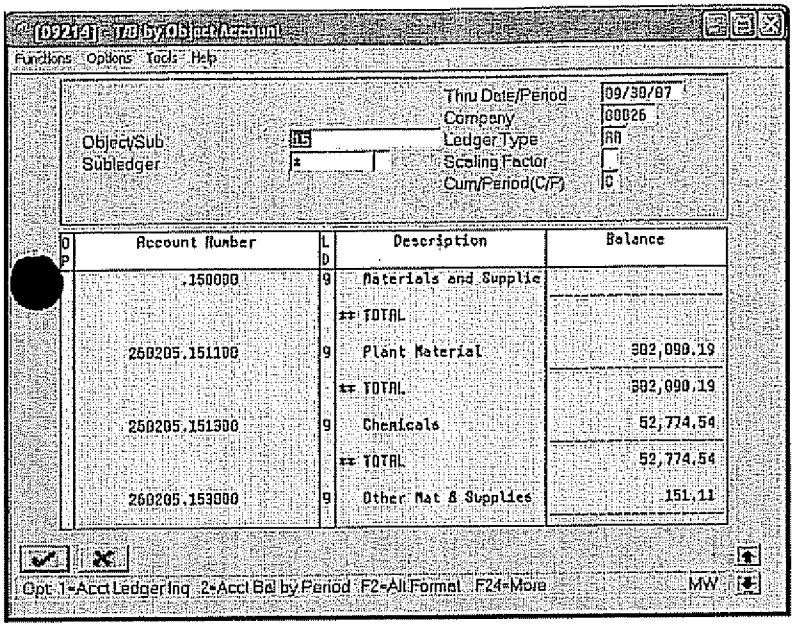

[0224] - T/B by Object Account
Functions Options Tools Help
Thru Date/Period 04/30/07
Company 00026
Ledger Type AA
Scaling Factor
Curr/Period(C/P) C
Object/Sub
Subledger
O P
Account Number
L O
Description
Balance
150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 270,637.43
** TOTAL 270,637.43
260205.151300 9 Chemicals 71,313.06
** TOTAL 71,313.06
162000 9 Other Current Assets
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW

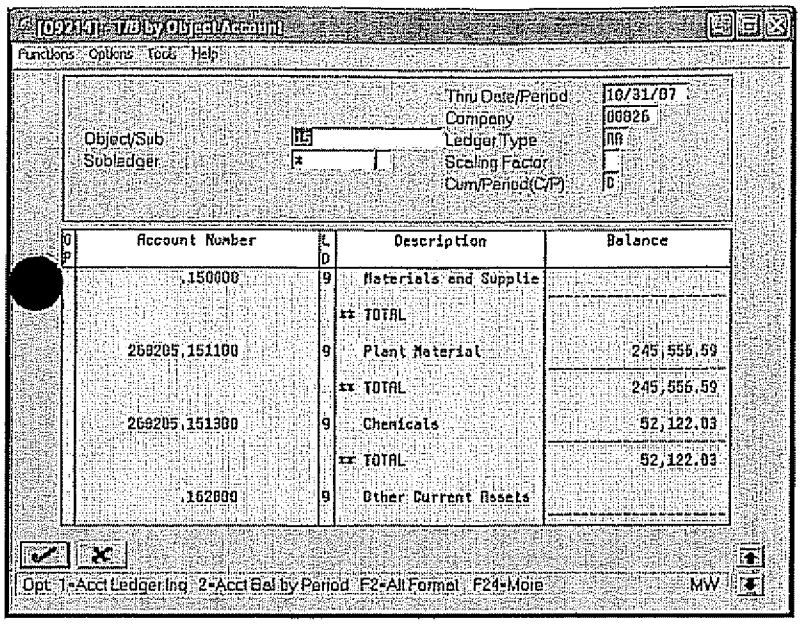

(P221) - T/B by Object Account
Functions Options Tools Help
Thru Date/Period 05/31/07
Company 00026
Object/Sub
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
O/P
Account Number
LO
Description
Balance
150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 291,692.86
** TOTAL 291,692.86
260205.151300 9 Chemicals 74,190.32
** TOTAL 74,190.32
162000 9 Other Current Assets
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More
MW

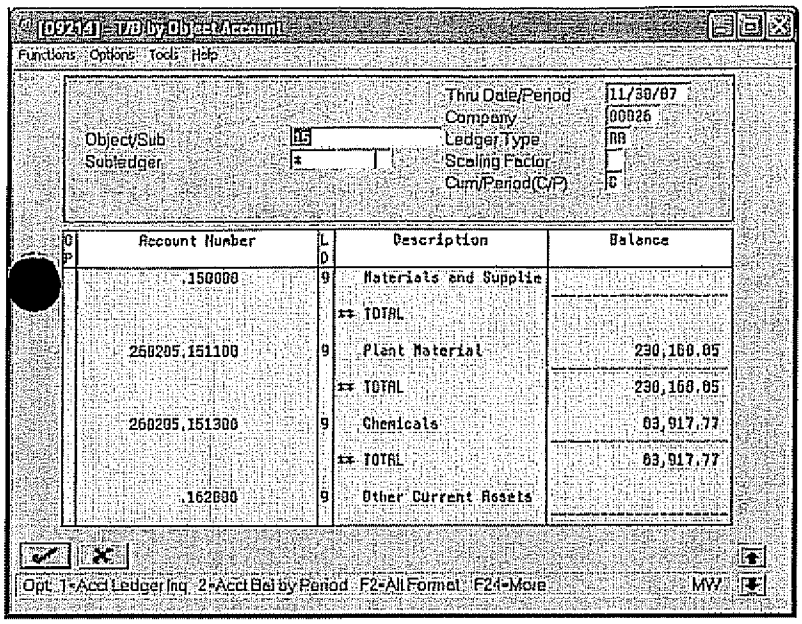

Functions Options Tools Help
Thru Date/Period 06/30/07
Company 00026
Object/Sub
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
,150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 234,103.74
** TOTAL 234,103.74
260205.151300 9 Chemicals 76,903.25
** TOTAL 76,903.25
,162800 9 Other Current Assets
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW


Functions Options Tools Help
Thru Date/Period 07/31/07
Company 60026
Object/Sub 15
Ledger Type AA
Subledger *
Scaling Factor
Cum/Period(C/F) C
O P
Account Number
L D
Description
Balance
150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 213,157.90
** TOTAL 213,157.90
260205.151300 9 Chemicals 61,094.61
** TOTAL 61,094.61
162000 9 Other Current Assets
Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW


Functions Options Tools Help
Thru Date/Period 08/31/07
Company 00026
Object/Sub
Ledger Type AA
Subledger
Scaling Factor
Curr/Period(C/P) C
O/P
Account Number
L/D
Description
Balance
,150000 9 Materials and Supplie
** TOTAL
260205,151100 9 Plant Material 230,018.87
** TOTAL 230,018.87
260205,151300 9 Chemicals 52,925.65
** TOTAL 52,925.65
,162000 9 Other Current Assets
Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More
MW


[09214] Trial Balance by Object Account
Functions Options Tools Help
Thru Date/Period 09/30/07
Company 00026
Object/Sub 15
Ledger Type AA
Subledger *
Scaling Factor
Cum/Period(C/P) C
OP
Account Number
LD
Description
Balance
.150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 302,090.19
** TOTAL 302,090.19
260205.151300 9 Chemicals 52,774.54
** TOTAL 52,774.54
260205.153000 9 Other Mat & Supplies 151.11
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More
MW


0921 JT- T/B by Object Account
Functions Options Tools Help
Thru Date/Period 10/31/07
Company 00026
Object/Sub
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) D
O P
Account Number
L D
Description
Balance
,150000 9 Materials and Supplie
** TOTAL
260205,151100 9 Plant Material 245,556.59
** TOTAL 245,556.59
260205,151300 9 Chemicals 52,122.03
** TOTAL 52,122.03
,162000 9 Other Current Assets
Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Formal F24=More
MW

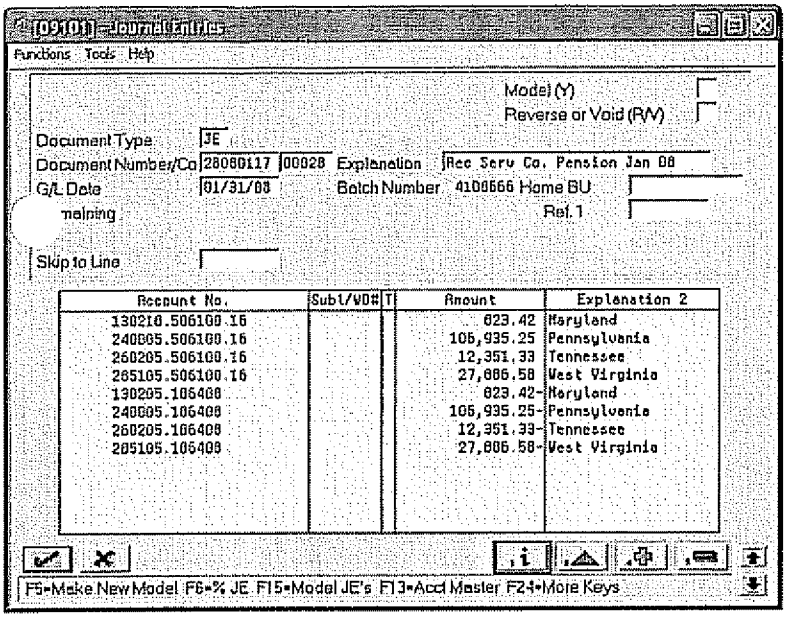

[09214] - TB by Object Account
Functions Options Tools Help
Thru Date/Period 11/30/07
Company 00026
Object/Sub 15
Ledger Type AA
Subledger *
Scaling Factor
Curr/Period(C/P) C
O/P
Account Number
L/D
Description
Balance
.150000 9 Materials and Supplie
** TOTAL
260205.151100 9 Plant Material 230,160.85
** TOTAL 230,160.85
260205.151300 9 Chemicals 83,917.77
** TOTAL 83,917.77
.162000 9 Other Current Assets
Opt 1-Acct Ledger Inq 2-Acct Bal by Period F2-Alt Format F24-More
MW

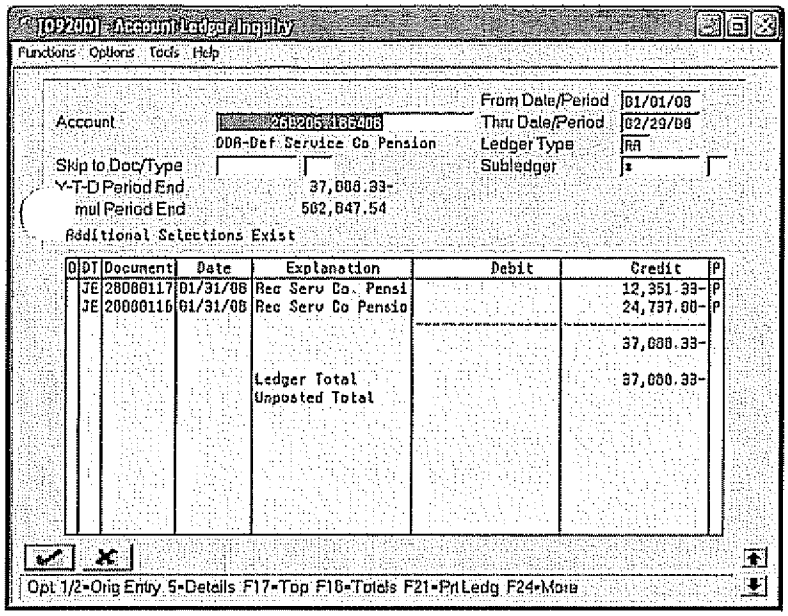
Tennessee American
Management Fees

Base year expense:	11/30/2007	4,789,601	
Eliminate non-recurring expenses			
Project STEP, Project STAR, Business Change			
and Sarbanes-Oxley & Divestiture		(729,713)	
Total		4,059,888	
eliminate NR Water Supervisor-moved to TN		74,700	
associated OH's @ 57 93%		43,274	budget OH percentage
		3,941,914	
Annual increase 3 5%		137,967	
Expense @ 11/30/08		4,079,881	
Annual increase 3 5%	142,796	107,097	
Expense @ 8/31/09		4,186,978	
Plus SC pension change from FAS 87 to ERISA		148,212	
Total Management fees		4,335,190	

ONE TIME CHARGES

Sum of WDAA			
WDRGLC	OFFICE	WDJBCD	Total
O&M	Call Center	534650	$0
	Corporate	534620	$17,106
		534650	$691,148
	ITS	534650	$18,701
	Shared Services	534650	-$2,290
	Supply Chain	534650	$4
	Southeast Region	534750	$5,043
Grand Total			$729,713


[09101] - Journal Entries
Functions Tools Help
Model (Y)
Reverse or Void (R/V)
Document Type JE
Document Number/Co 28080117 00028 Explanation Rec Serv Co. Pension Jan 08
G/L Date 01/31/08 Batch Number 4100666 Home BU
Ref. 1
Skip to Line
Account No. | Subl/VO# | T | Amount | Explanation 2
130210.506100.16 | 823.42 | Maryland
240805.506100.16 | 105,935.25 | Pennsylvania
260205.506100.16 | 12,351.33 | Tennessee
265105.506100.16 | 27,806.58 | West Virginia
130205.106400 | 823.42- | Maryland
240805.106400 | 105,935.25- | Pennsylvania
260205.106400 | 12,351.33- | Tennessee
265105.106400 | 27,806.58- | West Virginia
F5=Make New Model F6=% JE F15=Model JE's F13=Acct Master F24=More Keys


[Q2200] - Account Ledger Inquiry
Functions Options Tools Help
Account
DDA-Def Service Co Pension
From Date/Period 01/01/08
Thru Date/Period 02/29/08
Ledger Type RA
Subledger
Skip to Doc/Type
Y-T-D Period End 37,000.33-
mul Period End 562,847.54
Additional Selections Exist
O DT Document Date Explanation Debit Credit P
JE 20080117 01/31/08 Rec Serv Co. Pensi 12,351.33- P
JE 20080116 01/31/08 Rec Serv Co Pensio 24,737.00- P
37,088.33-
Ledger Total 37,088.33-
Unposted Total
Opt 1/2-Orig Entry 5-Details F17-Top F18-Totals F21-Prt Ledg F24-More

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Atkins. Kelly L	Capital	Regular	Regular	16.00	$351.04
	O&M	Float holiday	Float Holidy	10.50	$231.69
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	8 00	$0 00
			Funeral	8 00	$175 52
			Late w/o Pay	1 00	$0 00
			Med w/ Pay	3 50	$76 79
			Med WC	1.00	$21.94
		Out of Dept.	Training	7.00	$153.58
		Overtime	OT 1.50 NS	0.25	$8.23
		Regular	Regular	1,897.00	$41,682.22
		Sick	Sick	16.00	$351.04
		Vacation	Vacation	40.00	$877.60
Atkins, Kelly L. Total				2,080.25	$45,509.33
Autry, Freddie L	Capital	Float holiday	Float Holidy	9.00	$195.50
		Holiday	Holiday	48.00	$1,039.20
		Meal money	Meal Taxable	0.00	$42.00
		Other	Jury Duty	8 00	$173 20
			Med w/ Pay	4.50	$97.43
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 50 NS	8 25	$275 96
			OT 2.0 NS	10.25	$443.83
		Regular	Regular	1,695.75	$36,771.21
		Vacation	Vacation	80.00	$1,732.00
	O&M	Float holiday	Float Holidy	8.00	$173.21
		Holiday	Holiday	24.00	$519.60
		Meal money	Meal Taxable	0.00	$52.50
		Other	Med w/ Pay	1.25	$27.06
		Overtime	OT 1 50 NS	36 50	$1,185 35
			OT 2.0 NS	15.50	$671.15
		Regular	Regular	18.00	$389.70
		Vacation	Vacation	72.00	$1,558.80
	Other	Regular	Regular	107.50	$2,330.98
Autry, Freddie L. Total				2,150.50	$47,765.28
Baggett. James L	O&M	Float holiday	Float Holidy	9.50	$208.43
		Holiday	Holiday	40.00	$877.60
		Other	Med w/ Pay	0 50	$10 97
			Pay Adjust	0.00	$175.52
		Overtime	OT 1.50 NS	16.25	$534.79
		Regular	Regular	238.00	$5,221.72
		Vacation	Vacation	296.00	$6,494.24
Baggett, James L. Total				600.25	$13,523.27
Banks, Kathleen A	Incentive	Other	AIP Payout	0.00	$864.32
	O&M	Float holiday	Float Holidy	16.00	$467.66
		Holiday	Holiday	72.00	$2,065.22
		Other	Funeral	32.00	$903.84
		Out of Dept.	Training	8.00	$225.96
		Regular	Regular	1,688.00	$48,805.47
		Sick	Sick	80.00	$2,283.23
		Vacation	Vacation	184.00	$5,339.02
Banks, Kathleen A. Total				2,080.00	$60,954.72
Bartley. Rachel M	Incentive	Other	AIP Payout	0.00	$6,009.71
	O&M	Float holiday	Float Holidy	32.00	$1,339.24
		Holiday	Holiday	72.00	$3,013.29
		Other	Lump Sum	0.00	$3,033.00
		Out of Dept.	Training	42.00	$1,757.74
		Regular	Regular	1,718.00	$71,899.94
		Vacation	Vac Prior Yr	40 00	$1,674 05
			Vacation	176.00	$7,365.82
Bartley, Rachel M. Total				2,080.00	$96,092.79
Bednarski, Richard P	Capital	Float holiday	Float Holidy	16.00	$343.84
		Holiday	Holiday	24.00	$515.76
		Meal money	Meal Taxable	0.00	$115.50
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	48.50	$1,581.65
		Regular	Regular	1,411.50	$30,394.59
		Vacation	Vacation	32.00	$687.68
	O&M	Holiday	Hol w/o Pay	24 00	$0 00
			Holiday	8 00	$171 92

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				Data	
Employee Name	Labor Category	Pay Category	Pay Description	Sum of Hours	Sum of Amount
Bednarski, Richard P	O&M	Meal money	Meal Taxable	0.00	$199.50
		Other	Exc w/o Pay	16.00	$0.00
		Overtime	OT 1 50 NS	82 75	$2,667 45
			OT 2.0 NS	4.00	$171.92
		Regular	Regular	514.50	$11,056.61
		Vacation	Vacation	8.00	$171.92
	Other	Regular	Regular	22.00	$472.79
Bednarski, Richard P. Total				2,215.25	$48,637.09
Beets, James E	O&M	Holiday	Holiday	24.00	$543.44
		Other	Med w/ Pay	1.50	$37.58
		Overtime	OT 1.50 SCH	24.00	$898.08
		Regular	Regular	1,166.50	$27,225.71
Beets, James E. Total				1,216.00	$28,704.81
Bennette, Michael J	Capital	Regular	Regular	67.00	$2,285.75
	Incentive	Other	AIP Payout	0.00	$4,439.00
	O&M	Float holiday	Float Holidy	32.00	$1,099.24
		Holiday	Holiday	64.00	$2,159.03
		Out of Dept.	Training	44.00	$1,511.45
		Regular	Regular	1,633.00	$55,527.45
		Vacation	Vacation	232.00	$7,882.70
	Other	Regular	Regular	8.00	$274.81
Bennette, Michael J. Total				2,080.00	$75,179.43
Betty, Steven W	Incentive	Other	AIP Payout	0.00	$1,724.54
	O&M	Float holiday	Float Holidy	24.00	$614.80
		Holiday	Holiday	72.00	$1,853.44
		Other	Funeral	8.00	$210.96
		Out of Dept.	Training	8.00	$201.92
		Regular	Regular	1,736.00	$45,137.09
		Sick	Sick	8.00	$210.96
		Vacation	Vacation	224.00	$5,807.44
Betty, Steven W. Total				2,080.00	$55,761.15
Billups, Brian D	Capital	Regular	Regular	203.50	$4,483.28
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	10 50	$0 00
			Med w/ Pay	4.50	$98.73
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	17.25	$567.71
		Regular	Regular	1,691.50	$37,156.39
		Sick	Sick	38.00	$833.72
		Vacation	Vacation	40.00	$877.60
Billups, Brian D. Total				2,097.25	$46,035.91
Bishop, Monty L	Capital	Regular	Regular	600.00	$28,879.68
		Vacation	Vac Prior Yr	8 00	$377 89
			Vacation	8.00	$377.89
	Incentive	Other	AIP Payout	0.00	$10,174.40
	O&M	Float holiday	Float Holidy	32.00	$1,543.87
		Holiday	Holiday	72.00	$3,444.04
		Other	Meeting	56.00	$2,720.62
		Out of Dept.	Training	32.00	$1,549.25
		Regular	Regular	1,070.00	$51,492.52
		Sick	Sick	24.00	$1,165.98
		Vacation	Vac Prior Yr	8 00	$377 89
			Vacation	160.00	$7,665.38
	Other	Regular	Regular	10.00	$485.82
Bishop, Monty L. Total				2,080.00	$110,255.23
Blevins, Marvin R	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1 50 NS	15 00	$483 54
			OT 2.0 NS	13.25	$569.49
		Regular	Regular	209.00	$4,881.53
	O&M	Float holiday	Float Holidy	8.00	$184.71
		Holiday	Holiday	72.00	$1,700.75
		Meal money	Meal Taxable	0.00	$273.00
		Out of Dept.	Training	20.00	$557.70
		Overtime	OT 1 50 NS	108 00	$3,481 39
			OT 2.0 NS	9.25	$397.57
		Regular	Regular	1,632.00	$40,558.19
		Sick	Family Sick	24 00	$669 24
			Sick	16 00	$343 84

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Blevins, Marvin R	O&M	Vacation	Vacation	95.00	$2,370.00
	Other	Regular	Regular	3.00	$83.66
Blevins, Marvin R. Total				2,225.50	$56,607.12
Blevins. Timothy B	Capital	Regular	Regular	24.00	$526.56
	O&M	Float holiday	Float Holidy	11.00	$241.34
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	1.50	$32.91
		Out of Dept.	Training	8.00	$175.52
		Overtime	OT 1.50 NS	9.25	$304.99
		Regular	Regular	1,875.50	$41,211.83
		Sick	Sick	16.00	$351.04
		Vacation	Vacation	72.00	$1,579.68
Blevins, Timothy B. Total				2,089.25	$46,003.55
Blevins. Waylon T	Capital	Meal money	Meal Taxable	0.00	$94.50
		Overtime	OT 1.50 NS	43.00	$1,401.97
		Regular	Regular	382.50	$8,235.31
	O&M	Float holiday	Float Holidy	14.50	$311.61
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$262.50
		Other	Exc w/o Pay	8.00	$0.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	99.00	$3,191.32
		Regular	Regular	1,503.00	$32,335.32
		Sick	Sick	16.00	$343.84
		Vacation	Vacation	80.00	$1,729.44
	Other	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	8.25	$273.86
Blevins, Waylon T. Total				2,230.25	$49,833.91
Blevins. William L	Capital	Regular	Regular	229.00	$5,024.26
	O&M	Float holiday	Float Holidy	16.00	$356.32
		Holiday	Hol w/o Pay	16 00	$0 00
			Holiday	8.00	$175.52
		Other	Exc w/o Pay	3.00	$0.00
		Out of Dept.	Training	4.00	$87.76
		Regular	Regular	996.00	$21,910.32
Blevins, William L. Total				1,272.00	$27,554.18
Borders. Stephen A	Capital	Meal money	Meal Taxable	0.00	$10.50
		Overtime	OT 1.50 NS	12.75	$411.00
		Regular	Regular	66.50	$1,429.09
	O&M	Float holiday	Float Holidy	18.00	$386.83
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$21.00
		Other	Exc w/o Pay	9 50	$0 00
			Funeral	64 00	$1,375 36
			Med w/ Pay	17.75	$381.46
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	9.00	$291.08
		Regular	Regular	1,594.25	$34,316.46
		Sick	Sick	74.00	$1,590.26
		Vacation	Vacation	160.00	$3,438.40
Borders, Stephen A. Total				2,101.75	$45,264.68
Bowling. Stanley E	Capital	Meal money	Meal Taxable	0.00	$42.00
		Overtime	OT 1.50 NS	21.25	$698.39
		Regular	Regular	132.00	$2,857.81
	O&M	Float holiday	Float Holidy	15.50	$335.58
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$199.50
		Other	Med w/ Pay	18.50	$400.53
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 0 NS	0 75	$16 73
			OT 1.50 NS	86.25	$2,805.39
		Regular	Regular	1,591.75	$34,513.40
		Sick	Sick	56.00	$1,212.40
		Vacation	Vacation	168.00	$3,647.60
	Other	Regular	Regular	22.25	$481.71
Bowling, Stanley E. Total				2,188.25	$48,856.44
Boyer, John B	Capital	Regular	Regular	84.00	$1,850.88
	O&M	Float holiday	Float Holidy	16.50	$362.01
		Holiday	Holiday	72 00	$1,579 68

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Boyer, John B	O&M	Other	Med w/ Pay	4.00	$87.77
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	22.50	$740.53
		Regular	Regular	1,819.50	$39,970.00
		Sick	Sick	16.00	$351.04
		Vacation	Vacation	64.00	$1,409.44
Boyer, John B. Total				2,102.50	$46,439.11
Bratcher, Neil F	Incentive	Other	AIP Payout	0.00	$4,296.40
	O&M	Float holiday	Float Holidy	32.00	$991.77
		Holiday	Holiday	72.00	$2,204.39
		Other	Funeral	32.00	$1,001.52
		Regular	Regular	1,768.00	$54,599.52
		Sick	Sick	24.00	$731.54
		Vacation	Vacation	152.00	$4,688.64
Bratcher, Neil F. Total				2,080.00	$68,513.78
Burrell, Dale R	O&M	Float holiday	Float Holidy	22.00	$545.36
		Holiday	Holiday	72.00	$1,765.44
		Other	Med w/ Pay	12.75	$312.63
		Out of Dept.	Training	8.00	$196.16
		Overtime	OT 1.50 NS	20.25	$744.80
		Regular	Regular	1,861.25	$45,702.97
		Sick	Sick	24.00	$588.48
		Vacation	Vacation	80.00	$1,961.60
Burrell, Dale R. Total				2,100.25	$51,817.44
Camp, Debbie H	O&M	Float holiday	Float Holidy	16.00	$401.20
		Holiday	Hol 1 5 NS	24 00	$902 40
			Holiday	48.00	$1,138.88
		Other	Med w/ Pay	11 75	$294 74
			Pay Adjust	0.00	$8.88
		Overtime	OT 1 50 NS	17 25	$657 57
			OT 1 50 SCH	104 00	$3.905 52
			OT 2.0 NS	31.00	$1,548.14
		Regular	Regular	1,661.25	$41,588.55
		Sick	Sick	184.00	$4,251.60
		Vacation	Vacation	184.00	$4,579.52
Camp, Debbie H. Total				2,261.25	$59,277.00
Chrnalogar, Adam D	O&M	Float holiday	Float Holidy	0.25	$6.13
		Holiday	Holiday	72.00	$1,703.52
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	10.00	$247.42
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	16 00	$595 98
			OT 2.0 NS	5.25	$259.31
		Regular	Regular	1,836.50	$44,665.44
		Sick	Sick	40.00	$960.16
		Vacation	Vacation	88.00	$2,157.76
Chrnalogar, Adam D. Total				2,084.00	$51,009.04
Coates, J David	O&M	Float holiday	Float Holidy	8.00	$189.04
		Holiday	Holiday	72.00	$1,701.36
		Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	2.00	$47.26
		Overtime	OT 1 50 NS	23 25	$824 10
			OT 2.0 NS	4.00	$189.04
		Regular	Regular	1,662.00	$39,273.06
		Vacation	Vacation	336.00	$8,002.32
Coates, J. David Total				2,107.25	$50,236.68
Collins, Steven L	Capital	Holiday	Holiday	48.00	$1,031.52
		Other	Light Duty	104 00	$2.234 96
			Med w/ Pay	2.75	$59.10
		Out of Dept.	Training	7.00	$150.43
		Overtime	OT 1.50 NS	5.75	$185.37
		Regular	Regular	1,372.00	$29,545.72
		Vacation	Vacation	160.00	$3,438.40
		Workmen's Compensation	WC Paid	216.00	$4,641.84
	O&M	Float holiday	Float Holidy	8.00	$171.92
		Holiday	Holiday	24.00	$515.76
		Meal money	Meal Taxable	0.00	$31.50
		Other	Med w/ Pay	2.25	$48.35
		Overtime	OT 1 50 NS	11 50	$368 81

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Collins, Steven L	O&M	Regular	Regular	10.00	$214.90
		Vacation	Vacation	80.00	$1,719.20
		Workmen's Compensation	WC Paid	38.00	$816.62
	Other	Regular	Regular	6.00	$128.94
		Workmen's Compensation	WC Paid	2.00	$42.98
Collins, Steven L. Total				2,097.25	$45,346.32
Cordell, Terry L	O&M	Float holiday	Float Holidy	16.00	$401.60
		Holiday	Hol 1 5 NS	40 00	$1,499 28
			Holiday	32.00	$796.64
		Other	Med w/ Pay	5 00	$123 45
			Pay Adjust	0.00	$18.69
		Overtime	OT 1 25 SCH	8 00	$250 50
			OT 1 50 SCH	96 00	$3,592 32
			OT 2.0 NS	15.00	$752.30
		Regular	Regular	1,516.00	$37,832.04
		Sick	Sick	320.00	$8,024.32
		Vacation	Vacation	216.00	$5,418.40
Cordell, Terry L. Total				2,264.00	$58,709.54
Crane, Scott E	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1.50 NS	38.00	$1,246.53
		Regular	Regular	75.00	$1,611.75
	O&M	Float holiday	Float Holidy	13.50	$290.12
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$336.00
		Other	Med w/ Pay	0.50	$10.75
		Overtime	OT 1 0 NS	0 50	$11 07
			OT 1 50 NS	112 00	$3,631 19
			OT 2.0 NS	49.50	$2,132.63
		Regular	Regular	1,639.00	$35,284.20
		Sick	Sick	32.00	$687.68
		Vacation	Vacation	248.00	$5,329.52
	Other	Regular	Regular	0.00	$0.07
Crane, Scott E. Total				2,280.00	$52,171.29
Crutchfield, Patrick W	Capital	Float holiday	Float Holidy	20.00	$429.81
		Holiday	Holiday	40.00	$859.60
		Other	Med w/ Pay	6.50	$139.69
		Overtime	OT 1.50 NS	1.50	$48.35
		Regular	Regular	1,684.50	$36,246.01
		Sick	Sick	56.00	$1,213.68
		Vacation	Vacation	120.00	$2,583.92
	O&M	Float holiday	Float Holidy	1.00	$21.49
		Holiday	Holiday	32.00	$687.68
		Out of Dept.	Training	4.00	$85.96
		Regular	Regular	8.00	$171.92
		Sick	Sick	16.00	$343.84
		Vacation	Vacation	56.00	$1,203.44
	Other	Regular	Regular	36.00	$773.65
Crutchfield, Patrick W. Total				2,081.50	$44,809.04
Cummings, Pamela B	Capital	Holiday	Holiday	8.00	$294.79
		Other	Funeral	8.00	$302.50
		Regular	Regular	176.00	$6,593.35
	Incentive	Other	AIP Payout	0.00	$5,274.96
	O&M	Holiday	Holiday	64.00	$2,389.24
		Other	Funeral	24 00	$907 50
			Meeting	1.00	$37.81
		Out of Dept.	Training	12.00	$453.75
		Regular	Regular	1,647.00	$61,719.64
		Sick	Sick	32.00	$1,202.31
		Vacation	Vacation	108.00	$4,056.83
Cummings, Pamela B. Total				2,080.00	$83,232.68
Dalton, Kimberly M	Incentive	Other	AIP Payout	0.00	$2,006.55
	O&M	Float holiday	Float Holidy	24.00	$654.29
		Holiday	Holiday	72.00	$1,970.79
		Out of Dept.	Training	9.00	$251.39
		Regular	Regular	1,759.00	$48,600.62
		Vacation	Vac Prior Yr	40 00	$1,076 90
			Vacation	176.00	$4,819.20
Dalton, Kimberly M. Total				2,080.00	$59,379.74
Davis, Bennie J	O&M	Float holiday	Float Holidy	6 00	$122 64

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Davis. Bennie J	O&M	Holiday	Holiday	72.00	$1,471.68
		Other	Med w/ Pay	4.50	$91.98
		Regular	Regular	1,005.50	$20,552.42
		Sick	Sick	424.00	$8,666.56
		Vacation	Vacation	472.00	$9,647.68
Davis. Bennie J. Total				1,984.00	$40,552.96
Derryberry. Jack S	Capital	Float holiday	Float Holidy	15.00	$324.75
		Holiday	Holiday	56.00	$1,212.40
		Meal money	Meal Taxable	0.00	$105.00
		Other	Med w/ Pay	5.25	$113.67
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1.50 NS	50.25	$1,657.72
		Regular	Regular	1,696.75	$36,797.06
		Sick	Sick	56.00	$1,212.40
		Vacation	Vacation	64.00	$1,385.60
	O&M	Float holiday	Float Holidy	1.50	$32.48
		Holiday	Holiday	16.00	$346.40
		Meal money	Meal Taxable	0.00	$136.50
		Overtime	OT 1 50 NS	86 00	$2,794 80
			OT 2.0 NS	20.75	$898.48
		Regular	Regular	15.00	$324.75
		Vacation	Vacation	120.00	$2,598.00
	Other	Regular	Regular	30.50	$660.33
Derryberry, Jack S. Total				2,237.00	$50,686.94
Durham. Kimberly F	O&M	Float holiday	Float Holidy	27.00	$584.15
		Holiday	Holiday	24.00	$519.24
		Other	Med w/ Pay	5.95	$128.72
		Out of Dept.	Training	24.25	$524.65
		Regular	Regular	1,072.80	$23,209.58
		Sick	Sick	14.00	$302.89
		Vacation	Vacation	32.00	$692.32
Durham, Kimberly F. Total				1,200.00	$25,961.55
Eady. R Glenn	O&M	Float holiday	Float Holidy	8.00	$201.36
		Holiday	Hol 2 0	8 00	$402 72
			Hol 2 5	56 00	$3.487 80
			Hol 3.0	16.00	$1,190.88
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	4.75	$119.57
		Out of Dept.	Training	2.00	$50.34
		Overtime	OT 1 50 NS	28 50	$1.071 73
			OT 2.0 NS	34.00	$1,710.84
		Regular	Regular	1,801.25	$45,084.35
		Vacation	Vacation	216.00	$5,467.12
Eady, R. Glenn Total				2,174.50	$58,807.71
Gamble. Robert A	Capital	Meal money	Meal Taxable	0.00	$157.50
		Overtime	OT 1 50 NS	48 75	$1,593 65
			OT 2.0 NS	9.00	$389.70
		Regular	Regular	211.00	$4,573.36
	O&M	Float holiday	Float Holidy	10.00	$216.53
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$441.00
		Other	Med w/ Pay	8.00	$173.20
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 0 NS	3 50	$75 78
			OT 1 50 NS	186 00	$6,043 80
			OT 2.0 NS	12.50	$541.25
		Regular	Regular	1,622.50	$35,184.36
		Sick	Sick	66.25	$1,434.31
		Vacation	Vacation	80.00	$1,732.00
	Other	Regular	Regular	6.25	$135.32
Gamble, Robert A. Total				2,339.75	$54,337.16
Grace. Renee R	Capital	Float holiday	Float Holidy	11.00	$238.15
		Holiday	Holiday	56.00	$1,212.40
		Other	Med w/ Pay	17.00	$368.06
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1.50 NS	1.25	$40.60
		Regular	Regular	1,637.50	$35,498.70
		Sick	Sick	64.00	$1,396.00
		Vacation	Vacation	192 00	$4.162 00

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Grace, Renee R	O&M	Float holiday	Float Holidy	3.00	$64.96
		Holiday	Holiday	16.00	$346.40
		Other	Med w/ Pay	9.50	$205.68
		Sick	Sick	16.00	$346.40
		Vacation	Vacation	48.00	$1,039.20
	Other	Regular	Regular	6.00	$129.90
Grace, Renee R. Total				2,081.25	$45,135.05
Green, Joseph A	Capital	Regular	Regular	120.00	$2,632.80
	O&M	Out of Dept.	Training	4.00	$87.76
		Regular	Regular	276.00	$6,500.08
Green, Joseph A Total				400.00	$9,220.64
Griffith, Michael J	Capital	Meal money	Meal Taxable	0.00	$42.00
		Overtime	OT 1.50 NS	19.25	$638.30
		Regular	Regular	218.00	$4,765.74
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Meal money	Meal Taxable	0.00	$42.00
		Other	Exc w/o Pay	8 00	$0 00
			Med w/ Pay	6 50	$142 61
			Susp no pay	8.00	$0.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	34.00	$1,122.62
		Regular	Regular	1,635.50	$35,837.29
		Sick	Sick	32.00	$702.08
		Vacation	Vacation	80.00	$1,737.20
Griffith, Michael J. Total				2,133.25	$47,046.52
Griffith, Vicki L	O&M	Float holiday	Float Holidy	28.00	$571.73
		Holiday	Holiday	72.00	$1,465.79
		Regular	Regular	1,732.00	$35,455.35
		Sick	Sick	56.00	$1,135.79
		Vacation	Vacation	192.00	$3,925.37
Griffith, Vicki L. Total				2,080.00	$42,554.03
Ha, Jason T	O&M	Float holiday	Float Holidy	16.50	$404.58
		Holiday	Holiday	72.00	$1,765.44
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	10.25	$251.33
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	27 50	$1,023 96
			OT 2.0 NS	9.25	$455.47
		Regular	Regular	1,820.00	$44,696.52
		Sick	Sick	55.00	$1,348.60
		Vacation	Vacation	88.00	$2,157.76
Ha, Jason T. Total				2,114.50	$52,516.98
Haddock. Gerald L	Capital	Meal money	Meal Taxable	0.00	$126.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	34 00	$1,105 61
			OT 2.0 NS	15.75	$676.94
		Regular	Regular	373.00	$8,015.77
	O&M	Float holiday	Float Holidy	14.00	$305.99
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$220.50
		Other	Light Duty	24 00	$515 76
			Med w/ Pay	4.25	$91.34
		Overtime	OT 1 0 NS	0 75	$16 60
			OT 1.50 NS	102.00	$3,300.73
		Regular	Regular	1,364.25	$29,368.95
		Sick	Sick	56.00	$1,203.44
		Vacation	Vacation	160.00	$3,443.52
	Other	Regular	Regular	8.50	$182.67
Haddock, Gerald L. Total				2,232.50	$50,207.06
Harris, Edward D	Capital	Meal money	Meal Taxable	0.00	$283.50
		Overtime	OT 1 50 NS	88 00	$2,857 81
			OT 2.0 NS	16.25	$703.63
		Regular	Regular	204.50	$4,431.99
	O&M	Float holiday	Float Holidy	24.00	$519.60
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$556.50
		Other	Med w/ Pay	13.00	$281.46
		Out of Dept	Training	4 00	$86 60

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Harris. Edward D	O&M	Overtime	OT 1 0 NS	2 25	$48 71
			OT 1 50 NS	215 50	$7.011 09
			OT 2.0 NS	24.00	$1,039.20
		Regular	Regular	1,530.00	$33,182.37
		Sick	Sick	32.00	$692.80
		Vacation	Vacation	184.00	$3,983.60
	Other	Regular	Regular	16.50	$357.23
Harris, Edward D. Total				2,426.00	$57,594.89
Harvey. Robbie G	Capital	Float holiday	Float Holidy	15.75	$318.96
		Holiday	Holiday	72.00	$1,458.00
		Other	Exc w/o Pay	8 00	$0 00
			Jury Duty	15 75	$318 95
			Med w/ Pay	12.25	$248.08
		Overtime	OT 1.50 NS	184.00	$5,598.73
		Regular	Regular	1,687.25	$34,240.69
		Sick	Sick	53.00	$1,073.25
		Vacation	Vacation	216.00	$4,374.00
Harvey, Robbie G. Total				2,264.00	$47,630.66
Haws. Erich S	Capital	Meal money	Meal Taxable	0.00	$136.50
		Overtime	OT 1 50 NS	36 00	$1,160 49
			OT 2.0 NS	15.25	$655.45
		Regular	Regular	231.00	$4,978.60
	O&M	Float holiday	Float Holidy	7.50	$161.18
		Holiday	Holiday	72.00	$1,565.28
		Meal money	Meal Taxable	0.00	$63.00
		Other	Late w/o Pay	0 50	$0 00
			Med w/ Pay	2.50	$55.33
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	47.25	$1,534.43
		Regular	Regular	1,714.50	$37,069.84
		Vacation	Vacation	48.00	$1,031.52
Haws, Erich S. Total				2,178.50	$48,497.58
Hays. Chris L	Capital	Meal money	Meal Taxable	0.00	$126.00
		Overtime	OT 1 50 NS	30 25	$975 12
			OT 2.0 NS	26.00	$1,117.48
		Regular	Regular	53.50	$1,149.72
	O&M	Float holiday	Float Holidy	14.50	$311.61
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$441.00
		Other	Med w/ Pay	2.50	$56.15
		Overtime	OT 1 50 NS	163 75	$5.276 51
			OT 2.0 NS	31.25	$1,343.13
		Regular	Regular	1,753.00	$38,934.45
		Sick	Sick	16.00	$343.84
		Vacation	Vacation	160.00	$3,536.96
	Other	Regular	Regular	8.50	$182.67
Hays, Chris L. Total				2,331.25	$55,345.92
Hays, Karen Denise	O&M	Float holiday	Float Holidy	24.50	$528.48
		Holiday	Holiday	72.00	$1,553.04
		Other	Light Duty	112 00	$2,415 84
			Med w/ Pay	18.00	$388.26
		Out of Dept.	Training	4.00	$86.28
		Overtime	OT 1.50 NS	12.50	$404.49
		Regular	Regular	1,633.50	$35,286.61
		Sick	Sick	80.00	$1,736.00
		Vacation	Vacation	136.00	$2,933.52
Hays, Karen Denise Total				2,092.50	$45,332.52
Hester. Herbert F	Capital	Regular	Regular	240.00	$5,270.88
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	8.50	$279.75
		Regular	Regular	1,678.00	$36,873.40
		Sick	Sick	30.00	$658.20
		Vacation	Vacation	40.00	$877.60
Hester, Herbert F. Total				2,088.50	$45,978.31
Hicks Jr . Worn	O&M	Float holiday	Float Holidy	16.00	$347.68
		Holiday	Holiday	72.00	$1,564.56
		Other	Jury Duty	32 00	$696 36

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Hicks Jr . Worn	O&M	Other	Med w/ Pay	4.50	$97.78
		Out of Dept.	Training	4.00	$86.92
		Overtime	OT 1 50 NS	12 50	$407 44
			OT 2.0 NS	4.00	$173.84
		Regular	Regular	1,695.50	$36,900.42
		Sick	Sick	8.00	$173.84
		Vacation	Vacation	248.00	$5,394.24
Hicks Jr., Worn Total				2,096.50	$45,842.08
Highsmith. Kevin B	Capital	Regular	Regular	441.00	$12,811.81
	Incentive	Other	AIP Payout	0.00	$4,065.89
	O&M	Float holiday	Float Holidy	32.00	$862.68
		Holiday	Holiday	72.00	$1,991.32
		Out of Dept.	Training	20.00	$504.80
		Regular	Regular	1,196.00	$31,375.11
		Sick	Sick	68.00	$1,950.07
		Vacation	Vac Prior Yr	40 00	$1.156 14
			Vacation	208.00	$5,698.58
	Other	Regular	Regular	3.00	$86.03
Highsmith, Kevin B. Total				2,080.00	$60,502.43
Hindman, Roy C	Capital	Float holiday	Float Holidy	3.00	$64.47
		Holiday	Holiday	24.00	$515.76
		Meal money	Meal Taxable	0.00	$10.50
		Other	Jury Duty	40 00	$859 60
			Med w/ Pay	3.00	$64.47
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	4.75	$153.12
		Regular	Regular	1,746.00	$37,579.50
		Vacation	Vacation	16.00	$343.84
	O&M	Float holiday	Float Holidy	17.50	$376.08
		Holiday	Holiday	48.00	$1,031.52
		Other	Med w/ Pay	1.00	$21.49
		Regular	Regular	26.00	$558.74
		Vacation	Vacation	56.00	$1,203.44
	Other	Regular	Regular	95.50	$2,055.85
Hindman, Roy C. Total				2,084.75	$44,924.34
Holmes, Susan T	Incentive	Other	AIP Payout	0.00	$5,398.47
	O&M	Float holiday	Float Holidy	42.50	$1,633.21
		Holiday	Holiday	72.00	$2,756.89
		Other	Funeral	8 00	$304 62
			Lump Sum	0 00	$1,800 00
			Med w/ Pay	4.50	$172.80
		Out of Dept.	Training	57.75	$2,221.90
		Regular	Regular	1,647.25	$63,244.76
		Vacation	Vac Prior Yr	40 00	$1.522 90
			Vacation	208.00	$7,996.98
Holmes, Susan T. Total				2,080.00	$87,052.53
Hughes Jr . James T	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1 50 NS	11 00	$365 52
			OT 2.0 NS	11.50	$497.95
		Regular	Regular	57.00	$1,234.05
	O&M	Float holiday	Float Holidy	23.00	$497.96
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$147.00
		Other	Exc w/o Pay	2 00	$0 00
			Funeral	8 00	$173 20
			Med w/ Pay	1 00	$21 65
			Med WC	27.00	$584.59
		Out of Dept	Training	4 00	$86 60
			Union Bus	16 00	$346 40
			UnionBus-NP	24.00	$0.00
		Overtime	OT 1 0 NS	0 25	$5 58
			OT 1 50 NS	60 50	$1,981 81
			OT 2.0 NS	11.25	$487.13
		Regular	Regular	1,526.00	$33,100.34
		Sick	Sick	80.00	$1,732.00
		Vacation	Vacation	240.00	$5,196.00
Hughes Jr., James T. Total				2,174.50	$48,069.08
Hughes. Jane B.	Capital	Regular	Regular	836.00	$16,960.39
	O&M	Float holiday	Float Holidy	8 75	$176 85

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Hughes, Jane B	O&M	Holiday	Holiday	72.00	$1,455.12
		Other	Exc w/o Pay	0 50	$0 00
			Funeral	24 00	$485 04
			Jury Duty	22 25	$449 67
			Med w/ Pay	6.25	$126.33
		Overtime	OT 1.50 NS	3.00	$92.79
		Regular	Regular	876.25	$17,738.18
		Vacation	Vacation	232.00	$4,693.60
Hughes, Jane B. Total				2,083.00	$42,177.97
Hughes, Kendall W	O&M	Float holiday	Float Holidy	10.00	$245.20
		Holiday	Holiday	72.00	$1,765.44
		Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	5.00	$122.60
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	12 75	$468 96
			OT 2.0 NS	4.00	$196.16
		Regular	Regular	1,689.00	$41,426.12
		Sick	Sick	56.00	$1,373.12
		Vacation	Vacation	232.00	$5,747.84
Hughes, Kendall W. Total				2,096.75	$51,748.26
Hutsell, Charlotte A	O&M	Float holiday	Float Holidy	8.00	$172.96
		Holiday	Hol 1 5 NS	32 00	$1,199 28
			Holiday	40.00	$864.80
		Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1 50 NS	77 00	$2.888 90
			OT 1 50 SCH	48 00	$1.814 28
			OT 2.0 NS	33.00	$1,662.56
		Regular	Regular	1,856.00	$42,961.12
		Sick	Sick	16.00	$345.92
		Vacation	Vacation	168.00	$3,660.00
Hutsell, Charlotte A. Total				2,278.00	$55,590.82
Jenkins, Lamar O	Capital	Regular	Regular	303.50	$6,668.70
	O&M	Float holiday	Float Holidy	14.00	$307.82
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	2.00	$43.88
		Out of Dept.	Training	4.00	$87.76
		Regular	Regular	1,596.50	$35,080.01
		Sick	Sick	24 00	$526 56
			Sick w/o Pay	24.00	$0.00
		Vacation	Vacation	40.00	$877.60
Jenkins, Lamar O. Total				2,080.00	$45,172.01
Jenkins, Sammy R	Capital	Regular	Regular	43.00	$924.07
	O&M	Float holiday	Float Holidy	17.50	$376.10
		Holiday	Holiday	72.00	$1,547.28
		Other	Med w/ Pay	12.50	$268.64
		Overtime	OT 2.0 NS	7.75	$333.10
		Regular	Regular	1,311.00	$28,173.43
		Sick	Sick	248.00	$5,329.52
		Vacation	Vacation	376.00	$8,141.68
Jenkins, Sammy R. Total				2,087.75	$45,093.82
Johnson, Courtney D	Capital	Regular	Regular	420.00	$9,220.08
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Hol w/o Pay	40 00	$0 00
			Holiday	32.00	$702.08
		Out of Dept.	Training	21.50	$471.71
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,502.50	$33,022.93
		Sick	Sick w/o Pay	8.00	$0.00
		Vacation	Vacation	40.00	$877.60
Johnson, Courtney D. Total				2,080.50	$44,661.90
Johnson, Edward L	Capital	Regular	Reg 35 Prm	8 00	$175 52
			Regular	1,262.50	$27,741.52
	O&M	Float holiday	Float Holidy	14.00	$312.44
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	9.00	$197.46
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	16.00	$526.56
		Regular	Regular	507.50	$11,139.83
		Sick	Sick	43 00	$953 98

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Johnson, Edward L.	O&M	Vacation	Vacation	160.00	$3,510.40
Johnson, Edward L. Total				2,096.00	$46,225.15
Jones. Jeffrey A	Capital	Regular	Regular	633.00	$13,927.62
	O&M	Float holiday	Float Holidy	8.00	$176.84
		Holiday	Holiday	72.00	$1,579.68
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	12.00	$395.18
		Regular	Regular	1,272.00	$27,930.12
		Sick	Sick	11.00	$241.34
		Vacation	Vacation	80.00	$1,755.20
Jones, Jeffrey A. Total				2,092.00	$46,093.74
Justice. Matthew W	Capital	Overtime	OT 1.50 NS	8.00	$263.28
		Regular	Regular	24.00	$526.56
	O&M	Float holiday	Float Holidy	15.50	$340.07
		Holiday	Holiday	72.00	$1,579.68
		Other	Jury Duty	3 50	$76 79
			Med w/ Pay	7.00	$153.59
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	14.75	$485.45
		Regular	Regular	1,810.00	$39,774.77
		Sick	Sick	56.00	$1,228.64
		Vacation	Vacation	88.00	$1,930.72
Justice, Matthew W. Total				2,102.75	$46,447.31
Kelley, Myra V	O&M	Float holiday	Float Holidy	16.50	$334.11
		Holiday	Holiday	72.00	$1,455.12
		Other	Med w/ Pay	4.25	$85.90
		Out of Dept.	Training	12.00	$247.40
		Overtime	OT 1.50 NS	170.25	$5,167.44
		Regular	Regular	1,775.25	$35,926.03
		Sick	Sick	40.00	$808.40
		Vacation	Vacation	160.00	$3,238.48
Kelley, Myra V. Total				2,250.25	$47,262.88
King. Elijah J	Capital	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	11.75	$378.77
		Regular	Regular	104.00	$2,234.96
	O&M	Float holiday	Float Holidy	8.00	$171.92
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$115.50
		Other	Med w/ Pay	4 75	$102 08
			Military	320.00	$6,938.24
		Overtime	OT 1 50 NS	52 00	$1,676 23
			OT 2.0 NS	9.00	$386.82
		Regular	Regular	1,387.25	$29,812.00
		Sick	Sick	48.00	$1,031.52
		Vacation	Vacation	136.00	$2,922.64
King, Elijah J. Total				2,152.75	$47,338.96
Knight. Stacy L	Capital	Regular	Regular	360.50	$7,929.51
	O&M	Float holiday	Float Holidy	16.00	$352.03
		Holiday	Holiday	72.00	$1,579.68
		Other	Med w/ Pay	6.00	$131.98
		Out of Dept.	Training	8.00	$175.52
		Overtime	OT 1.50 NS	8.50	$279.74
		Regular	Regular	1,529.50	$33,583.31
		Sick	Sick	24.00	$526.56
		Vacation	Vacation	64.00	$1,420.00
Knight, Stacy L. Total				2,088.50	$45,978.33
Layne. Chase N	Capital	Regular	Regular	176.00	$3,861.44
	O&M	Float holiday	Float Holidy	16.00	$356.32
		Holiday	Hol w/o Pay	16 00	$0 00
			Holiday	8.00	$175.52
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	1.25	$41.15
		Regular	Regular	1,020.00	$22,436.88
Layne, Chase N. Total				1,241.25	$26,959.07
Martin. Tolly E	Capital	Meal money	Meal Taxable	0.00	$168.00
		Overtime	OT 1.50 NS	61.00	$1,975.96
		Regular	Regular	124.75	$2,685.36
	O&M	Float holiday	Float Holidy	10.00	$214.90
		Holiday	Holiday	72 00	$1,547 28

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Martin, Tolly E	O&M	Meal money	Meal Taxable	0.00	$493.50
		Other	Med w/ Pay	17.00	$365.33
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	191 75	$6,188 09
			OT 2.0 NS	11.25	$483.53
		Regular	Regular	1,415.75	$30,481.43
		Sick	Sick	180.00	$3,868.20
		Vacation	Vacation	232.00	$4,985.68
	Other	Regular	Regular	24.50	$526.51
Martin, Tolly E. Total				2,344.00	$54,069.73
Matthews, Larry H	Capital	Meal money	Meal Taxable	0.00	$262.50
		Overtime	OT 1.50 NS	105.00	$3,420.23
		Regular	Regular	385.25	$8,286.08
	O&M	Float holiday	Float Holidy	19.00	$408.31
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$567.00
		Other	Exc w/o Pay	16 00	$0 00
			Med w/ Pay	8.75	$188.04
		Out of Dept	Training	4 00	$85 96
			Union Bus	1.00	$21.49
		Overtime	OT 1 0 NS	1 25	$27 67
			OT 1 50 NS	206 25	$6.672 25
			OT 2.0 NS	32.00	$1,375.36
		Regular	Regular	1,327.75	$28,582.64
		Vacation	Vacation	232.00	$4,990.80
	Other	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	10.75	$354.45
		Regular	Regular	14.25	$306.23
Matthews, Larry H. Total				2,435.25	$57,117.29
McBay, David E	Incentive	Other	AIP Payout	0.00	$1,622.27
	O&M	Holiday	Holiday	72.00	$1,681.53
		Out of Dept.	Training	36.00	$861.93
		Regular	Regular	1,868.00	$44,038.92
		Vacation	Vacation	104.00	$2,456.18
	Other	Regular	Regular	0.00	$0.00
McBay, David E. Total				2,080.00	$50,660.83
McGhee, Brian S	Capital	Meal money	Meal Taxable	0.00	$31.50
		Overtime	OT 1 50 NS	7 00	$229 32
			OT 2.0 NS	12.00	$508.80
		Regular	Regular	64.00	$1,361.92
	O&M	Float holiday	Float Holidy	24.00	$508.80
		Holiday	Holiday	72.00	$1,526.40
		Meal money	Meal Taxable	0.00	$31.50
		Other	Med w/ Pay	3.50	$74.20
		Out of Dept.	Training	4.00	$84.80
		Overtime	OT 1.50 NS	29.00	$924.84
		Regular	Regular	1,844.50	$39,159.72
		Sick	Sick	32 00	$678 40
			Sick w/o Pay	3.50	$0.00
		Vacation	Vacation	24.00	$508.80
	Other	Regular	Regular	8.50	$180.20
McGhee, Brian S. Total				2,128.00	$45,809.20
McNabb, David A	Capital	Float holiday	Float Holidy	14.50	$311.61
		Holiday	Holiday	32.00	$687.68
		Meal money	Meal Taxable	0.00	$42.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	31.50	$1,015.41
		Regular	Regular	1,853.00	$39,877.30
		Sick	Sick	44.00	$945.56
		Vacation	Vacation	56.00	$1,203.44
	O&M	Holiday	Holiday	40.00	$859.60
		Meal money	Meal Taxable	0.00	$199.50
		Other	Med w/ Pay	6.50	$139.69
		Overtime	OT 1 50 NS	93 75	$3.022 02
			OT 2.0 NS	28.25	$1,214.19
		Regular	Regular	16.00	$348.96
		Vacation	Vacation	8.00	$171.92
	Other	Regular	Regular	6.00	$128.94
McNabb, David A. Total				2.233 50	$50.253 78

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Melton. Brenda H	O&M	Float holiday	Float Holidy	16.00	$345.12
		Holiday	Holiday	72.00	$1,553.04
		Other	Jury Duty	8 00	$172 56
			Med w/ Pay	4 00	$86 29
			Susp no pay	32.00	$0.00
		Out of Dept.	Training	4.00	$86.28
		Overtime	OT 1.50 NS	23.75	$769.51
		Regular	Regular	1,680.00	$36,300.01
		Vacation	Vacation	264.00	$5,694.48
Melton, Brenda H. Total				2,103.75	$45,007.29
Morgan. Donald R	Capital	Float holiday	Float Holidy	16.00	$339.20
		Holiday	Holiday	8.00	$169.60
		Meal money	Meal Taxable	0.00	$53.00
		Other	Med w/ Pay	4.50	$95.40
		Overtime	OT 1.50 NS	25.25	$806.79
		Regular	Regular	503.50	$10,674.20
	O&M	Float holiday	Float Holidy	13.00	$275.60
		Holiday	Holiday	64.00	$1,356.80
		Meal money	Meal Taxable	0.00	$52.50
		Other	Exc w/o Pay	2 00	$0 00
			Med w/ Pay	5.50	$116.60
		Out of Dept.	Training	4.00	$84.80
		Overtime	OT 1 50 NS	19 75	$629 01
			OT 2.0 NS	5.25	$222.60
		Regular	Regular	1,387.50	$29,475.16
		Sick	Sick	32.00	$678.40
		Vacation	Vacation	40.00	$848.00
Morgan, Donald R. Total				2,130.25	$45,877.66
Morrison. Leah T	Incentive	Other	AIP Payout	0.00	$4,121.54
	O&M	Float holiday	Float Holidy	32.00	$981.52
		Holiday	Holiday	72.00	$2,129.62
		Out of Dept.	Training	38.00	$1,161.61
		Regular	Regular	1,778.00	$53,326.53
		Sick	Family Sick	8 00	$245 38
			Sick	8.00	$245.38
		Vacation	Vac Prior Yr	32 00	$981 52
			Vacation	112.00	$3,309.24
Morrison, Leah T. Total				2,080.00	$66,502.34
Moses. Michael S	Capital	Meal money	Meal Taxable	0.00	$252.00
		Overtime	OT 1 50 NS	98 75	$3,211 57
			OT 2.0 NS	16.25	$698.43
		Regular	Regular	389.00	$8,374.99
	O&M	Float holiday	Float Holidy	24.00	$515.79
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$682.50
		Other	Med w/ Pay	8.75	$188.05
		Overtime	OT 1 0 NS	3 75	$80 91
			OT 1 50 NS	237 25	$7,677 07
			OT 1 50 SCH	4 00	$128 94
			OT 2.0 NS	55.75	$2,396.14
		Regular	Regular	1,249.50	$26,892.76
		Vacation	Vacation	320.00	$6,881.92
	Other	Regular	Regular	16.75	$359.96
Moses, Michael S. Total				2,495.75	$59,888.31
Mount. Jason D	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	64.00	$1,404.16
		Other	Exc w/o Pay	0.50	$0.00
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,135.50	$24,912.87
		Sick	Sick	40 00	$877 60
			Sick w/o Pay	24.00	$0.00
		Vacation	Vacation	40.00	$877.60
Mount, Jason D. Total				1,320.50	$28,439.73
Nartey. Kate S	Capital	Float holiday	Float Holidy	32.00	$782.27
		Holiday	Holiday	72.00	$1,756.98
		Other	Exc w/o Pay	-16.00	$0.00
		Out of Dept.	Training	40.00	$994.25
		Regular	Regular	1,780.00	$43,746.34
		Sick	Sick	68 00	$1,690 18

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Nartey. Kate S	Capital	Vacation	Vacation	32.00	$795.35
	Incentive	Other	AIP Payout	0.00	$479.26
	O&M	Regular	Regular	72.00	$1,730.70
Nartey, Kate S. Total				2,080.00	$51,975.33
Norwood. R Gary	Capital	Float holiday	Float Holidy	8.00	$254.04
		Holiday	Holiday	48.00	$1,551.36
		Out of Dept.	Training	32.00	$1,052.32
		Regular	Regular	1,676.00	$54,457.62
		Sick	Sick	16.00	$508.08
		Vacation	Vacation	160.00	$5,198.32
	Incentive	Other	AIP Payout	0.00	$4,531.03
	O&M	Holiday	Holiday	24.00	$771.16
		Regular	Regular	0.00	-$0.75
		Sick	Sick	8.00	$254.04
		Vacation	Vacation	88.00	$2,884.84
	Other	Regular	Regular	20.00	$655.48
Norwood, R. Gary Total				2,080.00	$72,117.54
Odmann, Gary S	O&M	Holiday	Hol 1.5 NS	16.00	$601.20
		Other	Pay Adjust	0.00	$15.36
		Regular	Regular	96.00	$2,399.04
		Sick	Sick	24.00	$592.56
		Vacation	Vac PO Death	0.00	$6,715.68
	Other	Other	DeathBenefit	0.00	$6,419.40
Odmann, Gary S. Total				136.00	$16,743.24
O'Donnell. William T	Capital	Regular	Regular	344.00	$7,497.84
	O&M	Float holiday	Float Holidy	10.00	$217.50
		Holiday	Holiday	72.00	$1,566.00
		Other	Exc w/o Pay	1 00	$0 00
			Med w/ Pay	6.75	$146.82
		Out of Dept.	Training	4.00	$87.00
		Overtime	OT 1.50 NS	8.00	$261.00
		Regular	Regular	1,583.00	$34,477.78
		Sick	Sick	27.25	$592.69
		Vacation	Vacation	32.00	$696.00
O'Donnell, William T. Total				2,088.00	$45,542.63
Partridge. Adrien L	O&M	Float holiday	Float Holidy	8.00	$165.38
		Holiday	Holiday	72.00	$1,488.47
		Other	Med w/ Pay	2.00	$41.35
		Out of Dept.	Training	32.50	$671.86
		Regular	Regular	1,933.50	$39,971.52
		Vacation	Vacation	32.00	$661.52
Partridge, Adrien L. Total				2,080.00	$43,000.10
Pitman, Benjamin J	Capital	Overtime	OT 1.25 SCH	8.00	$246.90
	O&M	Float holiday	Float Holidy	16.00	$398.32
		Holiday	Hol 1 5 NS	56 00	$2,096 76
			Holiday	16.00	$397.92
		Meal money	Meal Taxable	0.00	$31.50
		Other	Pay Adjust	0.00	$27.28
		Overtime	OT 1 50 NS	58 50	$2.189 29
			OT 1 50 SCH	104 00	$3.901 20
			OT 2.0 NS	54.00	$2,694.68
		Regular	Regular	1,730.00	$43,217.62
		Sick	Sick	64.00	$1,597.44
		Vacation	Vacation	256.00	$6,381.68
Pitman, Benjamin J. Total				2,362.50	$63,180.59
Robinson. C Greg	O&M	Float holiday	Float Holidy	24.00	$604.08
		Holiday	Hol 2.5	72.50	$4,547.66
		Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	4.50	$113.27
		Overtime	OT 1 50 NS	12 00	$452 02
			OT 2.0 NS	8.00	$402.72
		Regular	Regular	1,787.50	$45,056.65
		Vacation	Vacation	224.00	$5,649.92
Robinson, C. Greg Total				2,132.50	$56,836.82
Russell. Linda H	Capital	Regular	Regular	838.50	$16,975.38
	O&M	Float holiday	Float Holidy	16.50	$333.50
		Holiday	Holiday	72.00	$1,455.12
		Other	Exc w/o Pay	8 00	$0 00
			Med w/ Pay	7 25	$146 54

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Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Russell, Linda H	O&M	Out of Dept.	Training	4.00	$80.84
		Regular	Regular	877.75	$17,744.24
		Sick	Sick	24.00	$485.04
		Vacation	Vacation	232.00	$4,713.12
	Other	Holiday	Holiday	0.00	$0.00
		Vacation	Vacation	0.00	$0.00
Russell, Linda H. Total				2,080.00	$41,933.78
Satterfield. L Donette	O&M	Float holiday	Float Holidy	16.00	$324.00
		Holiday	Holiday	72.00	$1,455.12
		Other	Med w/ Pay	2.50	$50.53
		Out of Dept.	Training	7.00	$141.47
		Overtime	OT 1.50 NS	102.00	$3,101.96
		Regular	Regular	1,798.50	$36,405.66
		Sick	Sick	8.00	$161.68
		Vacation	Vacation	176.00	$3,556.96
Satterfield, L. Donette Total				2,182.00	$45,197.38
Scealf, Virginia B	Incentive	Other	AIP Payout	0.00	$2,016.53
	O&M	Float holiday	Float Holidy	24.00	$646.41
		Holiday	Holiday	72.00	$1,948.50
		Other	Jury Duty	16.00	$424.60
		Out of Dept.	Training	6.00	$166.29
		Regular	Regular	1,730.00	$47,242.56
		Vacation	Vac Prior Yr	32.00	$849.20
			Vacation	200.00	$5,524.43
Scealf, Virginia B. Total				2,080.00	$58,818.52
Scruggs, Arthur L	O&M	Float holiday	Float Holidy	19.00	$410.78
		Holiday	Holiday	72.00	$1,556.64
		Other	Med w/ Pay	1.00	$21.62
		Overtime	OT 1 50 NS	5 25	$170 26
			OT 2.0 NS	4.00	$172.96
		Regular	Regular	1,796.00	$38,886.72
		Sick	Sick	8.00	$172.96
		Vacation	Vacation	184.00	$3,983.28
Scruggs, Arthur L. Total				2,089.25	$45,375.22
Seebeck. Jurgen Jr D	Capital	Meal money	Meal Taxable	0.00	$189.00
		Overtime	OT 1 50 NS	64 25	$2,071.10
			OT 2.0 NS	9.25	$397.57
		Regular	Regular	366.00	$7,869.83
		Vacation	Vacation	8.00	$171.92
	O&M	Float holiday	Float Holidy	6.50	$139.69
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$367.50
		Other	Funeral	8.00	$171.92
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	124 25	$4.005 24
			OT 2.0 NS	35.25	$1,515.05
		Regular	Regular	1,431.00	$30,783.57
		Sick	Sick	88.00	$1,891.12
		Vacation	Vacation	80.00	$1,744.80
	Other	Regular	Regular	16.50	$354.59
Seebeck, Jurgen Jr D. Total				2,313.00	$53,306.14
Skiles, Rick J	Capital	Regular	Regular	296.00	$6,453.84
	O&M	Float holiday	Float Holidy	17.50	$380.66
		Holiday	Holiday	72.00	$1,566.00
		Other	Exc w/o Pay	12 00	$0 00
			Med w/ Pay	1 00	$21 76
			Med WC	1.00	$21.75
		Out of Dept.	Training	4.00	$87.00
		Overtime	OT 1.50 NS	12.50	$408.06
		Regular	Regular	1,540.50	$33,553.44
		Sick	Sick	16.00	$348.00
		Vacation	Vacation	120.00	$2,610.00
Skiles, Rick J. Total				2,092.50	$45,450.51
Springs. James P	O&M	Float holiday	Float Holidy	13.00	$282.49
		Holiday	Holiday	72.00	$1,564.56
		Other	Med w/ Pay	3.50	$76.06
		Overtime	OT 1.50 NS	24.25	$790.43
		Regular	Regular	1,429.00	$31,093.78
		Sick	Sick	330 50	$7.181 77

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Springs, James P.	O&M	Vacation	Vacation	232.00	$5,062.16
Springs, James P. Total				2,104.25	$46,051.25
Stafford. Jeffrey R	O&M	Float holiday	Float Holidy	4.00	$87.76
		Holiday	Holiday	72.00	$1,579.68
		Other	Funeral	16 00	$351 04
			Med w/ Pay	10.00	$221.06
		Out of Dept.	Training	4.00	$87.76
		Regular	Regular	1,886.00	$41,414.16
		Sick	Sick	8.00	$175.52
		Vacation	Vacation	80.00	$1,781.60
Stafford, Jeffrey R. Total				2,080.00	$45,698.58
Stanley. Ralph J	Capital	Meal money	Meal Taxable	0.00	$10.50
		Overtime	OT 1.50 NS	11.25	$362.65
		Regular	Regular	365.75	$7,872.13
	O&M	Float holiday	Float Holidy	16.00	$343.84
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$42.00
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1.50 NS	20.00	$644.73
		Regular	Regular	1,475.25	$31,752.40
		Vacation	Vacation	136.00	$2,922.64
	Other	Regular	Regular	11.00	$236.39
Stanley, Ralph J. Total				2,111.25	$45,820.52
Steed. Cynthia A	Capital	Regular	Regular	5.00	$109.70
	O&M	Float holiday	Float Holidy	1.00	$21.94
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	0 50	$0 00
			Med w/ Pay	2.00	$43.88
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,779.50	$39,095.03
		Sick	Sick	32.00	$702.08
		Vacation	Vacation	184.00	$4,047.52
Steed, Cynthia A. Total				2,080.50	$45,704.05
Stephens. Ricky E	O&M	Float holiday	Float Holidy	3.00	$64.47
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$10.50
		Other	Funeral	32 00	$687 68
			Med w/ Pay	16.00	$343.85
		Overtime	OT 1.50 NS	5.00	$161.18
		Regular	Regular	1,701.00	$36,606.42
		Sick	Sick	40.00	$859.60
		Vacation	Vacation	216.00	$4,652.08
Stephens, Ricky E. Total				2,085.00	$44,933.06
Talley. Dustin L	Capital	Regular	Regular	168.00	$3,685.92
	O&M	Float holiday	Float Holidy	9.00	$197.46
		Holiday	Hol w/o Pay	16 00	$0 00
			Holiday	16.00	$351.04
		Other	Exc w/o Pay	8.00	$0.00
		Out of Dept.	Training	4.00	$87.76
		Overtime	OT 1.50 NS	0.50	$16.46
		Regular	Regular	1,099.00	$24,175.42
Talley, Dustin L. Total				1,320.50	$28,514.06
Taylor. Morris	Capital	Float holiday	Float Holidy	4.00	$85.96
		Meal money	Meal Taxable	0.00	$105.00
		Overtime	OT 1 50 NS	32 75	$1,065 32
			OT 2.0 NS	7.00	$300.86
		Regular	Regular	142.00	$3,051.59
		Vacation	Vacation	8.00	$171.92
	O&M	Float holiday	Float Holidy	11.00	$236.39
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$451.50
		Other	Med w/ Pay	16.00	$343.86
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 50 NS	178 00	$5,747 21
			OT 2.0 NS	32.25	$1,386.11
		Regular	Regular	1,534.50	$33,032.76
		Sick	Sick	128.00	$2,755.84
		Vacation	Vacation	144 00	$3.094 56

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				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Taylor, Morris	Other	Regular	Regular	16.50	$354.59
Taylor, Morris Total				2,330.00	$53,816.71
Taylor, Randal D	Capital	Holiday	Holiday	72.00	$2,618.70
		Regular	Regular	1,780.00	$70,168.50
		Vacation	Vacation	228.00	$8,995.48
	Incentive	Other	AIP Payout	0.00	$5,470.04
Taylor, Randal D. Total				2,080.00	$87,452.72
Thornton, Rebecca L	Incentive	Other	AIP Payout	0.00	$3,671.48
	O&M	Float holiday	Float Holidy	2.00	$68.75
		Holiday	Holiday	72.00	$2,529.64
		Other	Meeting	32.00	$1,154.52
		Out of Dept.	Training	52.00	$1,835.31
		Regular	Regular	1,742.00	$61,895.26
		Sick	Sick	64.00	$2,254.58
		Vacation	Vac Prior Yr	8.00	$275.00
			Vacation	108.00	$3,808.12
Thornton, Rebecca L. Total				2,080.00	$77,492.66
Tucker, Shirley A	Capital	Float holiday	Float Holidy	18.25	$369.91
		Holiday	Holiday	72.00	$1,455.12
		Other	Med w/ Pay	9.25	$186.97
		Overtime	OT 1.50 NS	186.75	$5,661.39
		Regular	Regular	1,732.50	$35,046.95
		Sick	Sick	56.00	$1,131.76
		Vacation	Vacation	192.00	$3,904.72
Tucker, Shirley A. Total				2,266.75	$47,756.82
Turley, D Mark	Capital	Regular	Regular	128.00	$3,566.21
	Incentive	Other	AIP Payout	0.00	$1,962.39
	O&M	Float holiday	Float Holidy	11.00	$302.96
		Holiday	Holiday	72.00	$1,992.54
		Out of Dept.	Training	14.00	$393.41
		Regular	Regular	1,591.00	$44,265.42
		Sick	Sick	8.00	$224.81
		Vacation	Vacation	256.00	$7,150.87
Turley, D. Mark Total				2,080.00	$59,858.61
Upshaw, Barbara J	O&M	Holiday	Holiday	72.00	$1,458.00
		Other	Med w/ Pay	1.00	$20.25
		Regular	Regular	1,159.00	$23,528.31
		Sick	Sick	672.00	$13,608.00
		Vacation	Vacation	176.00	$3,564.00
Upshaw, Barbara J. Total				2,080.00	$42,178.56
Vaughn, Dianna L	O&M	Float holiday	Float Holidy	14.00	$282.95
		Holiday	Holiday	72.00	$1,455.12
		Meal money	Meal Taxable	0.00	$84.00
		Other	Med w/ Pay	5.00	$101.06
		Overtime	OT 1 50 NS	30 50	$924 62
			OT 1.50 SCH	1.00	$30.32
		Regular	Regular	1,685.00	$34,107.55
		Sick	Sick	48.00	$974.96
		Vacation	Vacation	256.00	$5,173.76
Vaughn, Dianna L. Total				2,111.50	$43,134.34
Walden, Herman F	Capital	Meal money	Meal Taxable	0.00	$262.50
		Overtime	OT 1 50 NS	99 75	$3,251 14
			OT 2.0 NS	8.50	$368.05
		Regular	Regular	534.25	$11,574.33
	O&M	Float holiday	Float Holidy	16.00	$346.40
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$577.50
		Other	AIP PO - BD	0 00	$0 00
			Med w/ Pay	9.25	$200.29
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 50 NS	206 00	$6,706 70
			OT 2.0 NS	51.25	$2,219.13
		Regular	Regular	1,126.25	$24,411.94
		Sick	Sick	56.00	$1,212.40
		Vacation	Vacation	248.00	$5,395.20
	Other	Regular	Regular	14.25	$308.51
Walden, Herman F. Total				2,445.50	$58,479.49
Walker, Melvin B	O&M	Float holiday	Float Holidy	16.75	$410.71
		Holiday	Holiday	72 00	$1.765 44

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Walker, Melvin B	O&M	Meal money	Meal Taxable	0.00	$10.50
		Other	Med w/ Pay	1.00	$24.52
		Out of Dept.	Training	16.00	$392.32
		Overtime	OT 1 50 NS	13 50	$496 55
			OT 2.0 NS	4.00	$196.16
		Regular	Regular	1,766.25	$43,332.13
		Sick	Sick	32.00	$784.64
		Vacation	Vacation	176.00	$4,362.88
Walker, Melvin B. Total				2,097.50	$51,775.85
Watson, John S	Capital	Regular	Regular	736.00	$41,396.00
		Sick	Sick	8.00	$456.34
		Vacation	Vacation	48.00	$2,620.39
	Incentive	Other	AIP Payout	0.00	$15,241.25
	O&M	Float holiday	Float Holidy	24.00	$1,329.80
		Holiday	Holiday	72.00	$4,009.02
		Other	Meeting	40.00	$2,281.70
		Out of Dept.	Training	4.00	$228.17
		Regular	Regular	964.00	$54,302.62
		Vacation	Vac Prior Yr	24 00	$1,310 20
			Vacation	160.00	$8,950.37
Watson, John S. Total				2,080.00	$132,125.86
Watts, Daniel L	Capital	Meal money	Meal Taxable	0.00	$52.50
		Overtime	OT 1 50 NS	18 50	$600 79
			OT 2.0 NS	8.00	$346.40
		Regular	Regular	62.50	$1,363.53
	O&M	Float holiday	Float Holidy	16.00	$346.41
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$357.00
		Other	Med w/ Pay	8.50	$184.03
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1 0 NS	2 50	$54 13
			OT 1 50 NS	130 75	$4.246 36
			OT 2.0 NS	41.50	$1,802.16
		Regular	Regular	1,797.00	$38,946.67
		Sick	Sick	32.00	$692.80
		Vacation	Vacation	80.00	$1,742.40
	Other	Meal money	Meal Taxable	0.00	$21.00
		Overtime	OT 1.50 NS	8.00	$267.60
		Regular	Regular	8.25	$178.78
Watts, Daniel L. Total				2,289.50	$52,647.96
Weathers, Edward E	O&M	Float holiday	Float Holidy	19.00	$448.98
		Holiday	Holiday	72.00	$1,701.36
		Meal money	Meal Taxable	0.00	$21.00
		Other	Med w/ Pay	7.50	$177.24
		Overtime	OT 1 50 NS	19 75	$700 04
			OT 2.0 NS	8.00	$378.08
		Regular	Regular	1,707.75	$40,422.31
		Sick	Sick	33.75	$797.51
		Vacation	Vacation	240.00	$5,671.20
Weathers, Edward E. Total				2,107.75	$50,317.72
Welch, Billy J	Capital	Meal money	Meal Taxable	0.00	$10.50
		Overtime	OT 1.50 NS	10.50	$340.99
		Regular	Regular	266.00	$5,771.25
	O&M	Float holiday	Float Holidy	24.00	$519.60
		Holiday	Holiday	72.00	$1,558.80
		Meal money	Meal Taxable	0.00	$42.00
		Out of Dept.	Training	4.00	$86.60
		Overtime	OT 1.50 NS	22.25	$722.60
		Regular	Regular	1,571.00	$34,062.20
		Sick	Sick	52.00	$1,125.80
		Vacation	Vacation	80.00	$1,732.00
	Other	Regular	Regular	11.00	$238.15
Welch, Billy J. Total				2,112.75	$46,210.49
Williams, Derick D	Capital	Regular	Regular	551.00	$12,088.94
	O&M	Float holiday	Float Holidy	16.00	$351.04
		Holiday	Holiday	72.00	$1,579.68
		Other	Exc w/o Pay	1 00	$0 00
			Med w/ Pay	2.00	$43.88
		Out of Dept.	Training	4 00	$87 76

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

				Data	
Employee Name	**Labor Category**	**Pay Category**	**Pay Description**	Sum of Hours	Sum of Amount
Williams. Derick D	O&M	Overtime	OT 1.50 NS	16.50	$543.02
		Regular	Regular	1,306.00	$28,717.00
		Sick	Sick	48.00	$1,053.12
		Vacation	Vac PO NoPen	0 00	$0 00
			Vacation	80.00	$1,755.20
Williams, Derick D. Total				2,096.50	$46,219.64
Williams. Faye J	Capital	Float holiday	Float Holidy	11.50	$232.74
		Holiday	Holiday	72.00	$1,455.12
		Other	Jury Duty	40 00	$808 40
			Med w/ Pay	15.25	$308.21
		Overtime	OT 1.50 NS	123.75	$3,751.52
		Regular	Regular	1,693.25	$34,269.12
		Sick	Sick	40.00	$818.16
		Vacation	Vacation	208.00	$4,203.68
Williams, Faye J. Total				2,203.75	$45,846.95
Wilson Jr . V Keith	Capital	Meal money	Meal Taxable	0.00	$199.50
		Overtime	OT 1 50 NS	37 00	$1,200 86
			OT 2.0 NS	48.75	$2,095.28
	O&M	Float holiday	Float Holidy	16.50	$354.59
		Holiday	Holiday	72.00	$1,547.28
		Meal money	Meal Taxable	0.00	$168.00
		Other	Funeral	32 00	$687 68
			Med w/ Pay	2.25	$48.35
		Out of Dept.	Training	4.00	$85.96
		Overtime	OT 1 0 NS	0 75	$16 60
			OT 1 50 NS	49 50	$1.595 64
			OT 2.0 NS	33.50	$1,439.83
		Regular	Regular	1,641.25	$35,331.91
		Sick	Sick	56.00	$1,213.68
		Vacation	Vacation	256.00	$5,501.44
		Workmen's Compensation	WC Paid	0.00	-$10.24
Wilson Jr., V. Keith Total				2,249.50	$51,476.36
Worrell. David T	Capital	Overtime	OT 1 50 NS	8 00	$296 28
			OT 2.0 NS	8.00	$395.04
	O&M	Float holiday	Float Holidy	16.00	$401.20
		Holiday	Hol 1 5 NS	48 00	$1,804 80
			Holiday	24.00	$601.60
		Other	Pay Adjust	0.00	$21.62
		Overtime	OT 1 50 NS	26 75	$1.005 73
			OT 1 50 SCH	104 00	$3.914 76
			OT 2.0 NS	47.00	$2,339.02
		Regular	Regular	1,697.00	$42,472.09
		Sick	Sick	24.00	$601.60
		Vacation	Vacation	352.00	$8,865.84
Worrell, David T. Total				2,354.75	$62,719.58
Wortham, Deborah S	Capital	Float holiday	Float Holidy	11.50	$232.42
		Holiday	Holiday	72.00	$1,455.12
		Regular	Regular	252.50	$5,127.43
		Sick	Sick	56 00	$1.131 76
			Sick w/o Pay	1,416.00	$0.00
		Vacation	Vacation	272.00	$5,531.28
	O&M	Regular	Reg Override	0.00	$0.00
Wortham, Deborah S. Total				2,080.00	$13,478.01
Zinnanti. Mark J	Incentive	Other	AIP Payout	0.00	$5,405.71
	O&M	Float holiday	Float Holidy	32.00	$1,235.36
		Holiday	Holiday	72.00	$2,748.82
		Regular	Regular	1,760.00	$68,187.58
		Sick	Sick	24.00	$920.28
		Vacation	Vacation	192.00	$7,400.22
Zinnanti, Mark J. Total				2,080.00	$85,897.97
Grand Total				230,261.25	$5,736,959.49

Tennessee-American Water Company
Labor - Line 8
December 2, 2006 through November 30, 2007

Sum of Amount				
Object	Doc Type	Document Type	Total	
501200	JE	JE-Standard	15,114.00	difference in payroll accruals 11/06 which reversed in Dec 06 and November 07 set ups
	RI	Invoice	-5,150.98	Debbie Camp - reimburse TAWC - workers comp
	T2	JE-Standard	180,688.16	
		Payroll Labor Distribution	4,350,378.48	
	T3	Actual Burden Journal Entries	-3,573.96	see detail on gl detail tab
501200 Total			4,537,455.70	
501711	JE	JE-Standard	-39,182.38	True up for 2006 and 2007 incentive - see detail below
	T3	Actual Burden Journal Entries	143,186.41	see acct 262332
501711 Total			104,004.03	
Grand Total			4,641,459.73	line 8 labor

Nov 06 reversal ($159,306) Nov 07 set up $174,420

Other	504500	6,419.40		
	520100	0.07		
	716121	13,652.58		
		4,661,531.78	79.72%	

GL file	4,531,066.64
Labor file	4,531,066.64
Variance	-

Capitalized labor

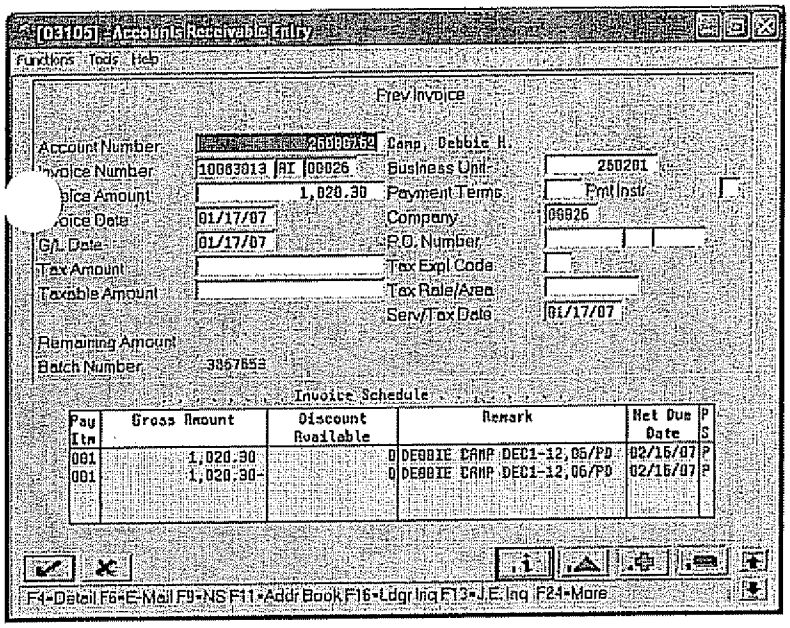
Capital	105200	610,520.29	
	184100	212,658.22	
	184101	154,712.44	
	185200	119,154.11	
Incentive	262322	88,775.74	
		1,185,820.80	20.28% 13 mo average 20.2%
		5,847,352.58	100.00%
		110,393.09	

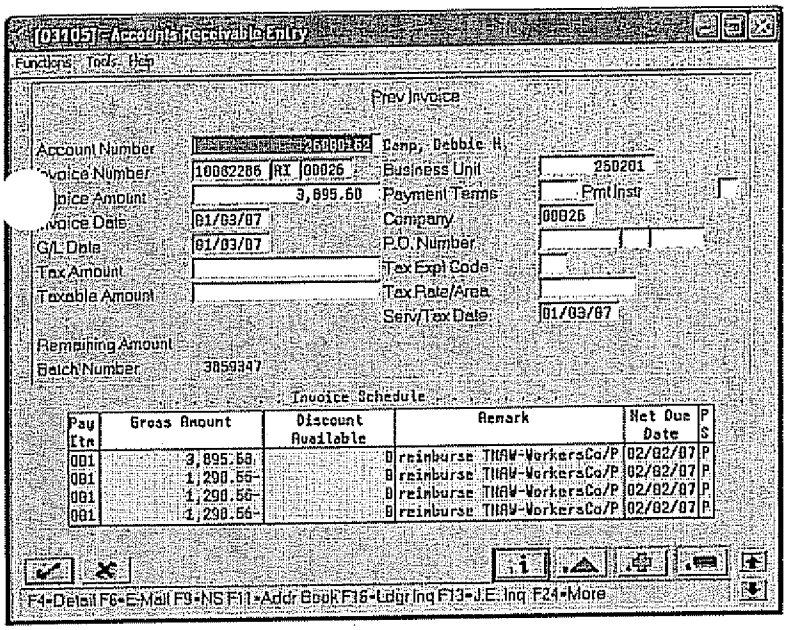
Acct 501200 Standard JE

2602	TN-Chattai	260201	501200	16	JE	30711231	12	6 12/02/06	-34,895.60	November 2006 Payroll Accrual
2602	TN-Chattai	260201	501200	16	JE	30820128	11	7 11/27/07	37,145.00	Nov 2007 Payroll Accrual
2602	TN-Chattai	260203	501200	16	JE	30711231	12	6 12/02/06	-45,516.00	November 2006 Payroll Accrual
2602	TN-Chattai	260203	501200	16	JE	30820128	11	7 11/27/07	48,450.00	Nov 2007 Payroll Accrual
2602	TN-Chattai	260205	501200	16	JE	30711231	12	6 12/02/06	-1,517.20	November 2006 Payroll Accrual
2602	TN-Chattai	260206	501200	16	JE	30711231	12	6 12/02/06	-9,103.20	November 2006 Payroll Accrual
2602	TN-Chattai	260206	501200	16	JE	30711231	12	6 12/02/06	-65,239.60	November 2006 Payroll Accrual
2602	TN-Chattai	260206	501200	16	JE	30820128	11	7 11/27/07	9,690.00	Nov 2007 Payroll Accrual
2602	TN-Chattai	260206	501200	16	JE	30820128	11	7 11/27/07	72,675.00	Nov 2007 Payroll Accrual
2602	TN-Chattai	260218	501200	16	JE	30711231	12	6 12/02/06	-1,517.20	November 2006 Payroll Accrual
2602	TN-Chattai	260218	501200	16	JE	30820128	11	7 11/27/07	1,615.00	Nov 2007 Payroll Accrual
2602	TN-Chattai	260219	501200	16	JE	30820128	11	7 11/27/07	1,615.00	Nov 2007 Payroll Accrual
2603	TN-Suck C	260305	501200	16	JE	30711231	12	6 12/02/06	-1,517.20	November 2006 Payroll Accrual
2603	TN-Suck C	260305	501200	16	JE	30820128	11	7 11/27/07	1,615.00	Nov 2007 Payroll Accrual
2602	TN-Chattai	260205	501200	16	JE	30820128	11	7 11/27/07	1,615.00	Nov 2007 Payroll Accrual
									15,114.00	

Acct 501711 Standard JE:

2602	TN-Chattai	260205	501711		JE	30760112	12	6 12/28/06	-6,614.27	AIP True Up Dec Year end 2006	AIP True up YE 2006
2602	TN-Chattai	260205	501711		JE	30801365	3	7 03/28/07	4,264.70	MAR 2007 AIP TRUE UP	1st Qtr 2007 True U
2602	TN-Chattai	260205	501711		JE	30801994	3	7 03/28/07	1,145.65	AIP Mar 2007 True Up New Sala	AIP New Sal Mar07
2602	TN-Chattai	260205	501711		JE	30799670	3	7 03/29/07	-42,604.23	revise AIP true up Dec YE 2007	rev.AIP truup Dec06
2602	TN-Chattai	260205	501711		JE	30808143	6	7 06/28/07	4,063.33	AIP TRUE UP 2qtr2007	2nd Qtr 2007 True U
2602	TN-Chattai	260205	501711		JE	30815768	9	7 09/30/07	562.44	AIP 3Q2007 True up	3rd Qtr 07 True Up
									-39,182.38		


[03105] - Accounts Receivable Entry
Functions Tools Help
Prev Invoice
Account Number
Camp, Debbie H.
Invoice Number
10063013 AT 00026
Business Unit
250201
Invoice Amount
1,020.30
Payment Terms
Pmt Instr
Invoice Date
01/17/07
Company
00026
G/L Date
01/17/07
P.O. Number
Tax Amount
Tax Expl Code
Taxable Amount
Tax Rate/Area
Serv/Tax Date
01/17/07
Remaining Amount
Batch Number
3967853
Invoice Schedule
Pay Itm
Gross Amount
Discount Available
Remark
Net Due Date
P S
001 1,020.30 0 DEBBIE CAMP DEC1-12,06/PD 02/16/07 P
001 1,020.30- 0 DEBBIE CAMP DEC1-12,06/PD 02/16/07 P
F4-Detail F6-E-Mail F9-NS F11-Addr Book F16-Ldgr Inq F13-J.E. Inq F24-More


(03105) Accounts Receivable Entry
Functions Tools Help
Prev Invoice
Account Number
Camp, Debbie H
Invoice Number
10002286 RI 00026
Business Unit
250201
Invoice Amount
3,895.60
Payment Terms
Pmt Instr
Invoice Date
01/03/07
Company
00026
G/L Date
01/03/07
P.O. Number
Tax Amount
Tax Expl Code
Taxable Amount
Tax Rate/Area
Serv/Tax Date
01/03/07
Remaining Amount
Batch Number
3059347
Invoice Schedule
Pay Itm
Gross Amount
Discount Available
Remark
Net Due Date
P S
001 3,895.60 D reimburse TNAW-WorkersCo/P 02/02/07 P
001 1,298.56- B reimburse TNAW-WorkersCo/P 02/02/07 P
001 1,298.56- D reimburse TNAW-WorkersCo/P 02/02/07 P
001 1,298.56- B reimburse TNAW-WorkersCo/P 02/02/07 P
F4-Detail F6-E-Mail F9-NS F11-Addr Book F16-Ldgr Inq F13-J.E. Inq F24-More

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

Sum of Amount		
Labor Category	**Object**	Total
Capital	105200	610,520.29
	184100	212,658.22
	184101	154,712.44
	185200	119,154.11
Capital Total		1,097,045.06
Incentive	262322	88,775.74
Incentive Total		88,775.74
O&M	501200	4,531,066.64
O&M Total		4,531,066.64
Other	504500	6,419.40
	520100	0.07
	716121	13,652.58
Other Total		20,072.05
Grand Total		5,736,959.49

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007

Sum of Amount		
Labor Category	**Object**	Total
Capital	105200	610,520.29
	184100	212,658.22
	184101	154,712.44
	185200	119,154.11
Capital Total		1,097,045.06
Incentive	262322	88,775.74
Incentive Total		88,775.74
O&M	501200	4,531,066.64
O&M Total		4,531,066.64
Other	504500	6,419.40
	520100	0.07
	716121	13,652.58
Other Total		20,072.05
Grand Total		5,736,959.49

TENNESSEE AMERICAN WATER COMPANY
ATTRITION YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	Job Title		ATTRITION YEAR AVERAGE WAGE RATE	TEST YEAR WAGES TOTAL	Incl in total wages AIP Payout	Incl in total wages Meal Expense	REGULAR HOURS	1.5 X HOURS	2.0 X HOURS	2.5 X HOURS	3.0 X HOURS	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL, 2-TERM, 3-NEW OR REPLACE.	FULL TIME EMPLOYEE COUNT	
	Union																					
50237926	Atkins, Kelly L.	Field Services Representative	H	23.17	45,509			2,080.00	0.25	0.0	0.0	0.0	2,080.38	48,202		48,202	48,202	48,379	18	0	1	
26000049	Autry, Freddie L.	Heavy Equipment Operator	H	22.86	47,755		95	2,080.00	44.75	25.75	0.0	0.0	2,198.6	50,261		50,261	50,261	47,732	19	0	1	
26000068	Baggett, James L.	Field Services Representative	H	23.17	13,523			584.00	16.25	0.0	0.0	0.0	608.4	0		0	0	0	18	2		
50341466	Beets, James	Labor/Relief Process Tech	H	22.83	28,705			1,192.00	24.00	0.0	0.0	0.0	1,228.0	47,669	175	47,844	47,844	47,669	6	3	1	
50316116	Richard Bednarski	Truck Driver/Utility Worker	H	22.68	48,637		315	2,080.00	131.25	4.00			2,284.9	51,821		51,821	51,821	47,356	20	0	1	
50267313	Billups, Brian D.	Field Services Representative	H	23.17	46,036			2,080.00	17.25	0.0	0.0	0.0	2,105.9	48,793		48,793	48,793	48,379	18	0	1	
50341517	Blevins, William	Field Service Representative	H	23.17	27,554			1,272.00	0.00	0.00	0.0	0.0	1,272.0	48,379		48,379	48,379	48,379	18	3	1	
50108180	Blevins, Timothy B.	Field Services Representative	H	23.17	46,004			2,080.00	9.25	0.0	0.0	0.0	2,093.9	48,515		48,515	48,515	48,379	18	0	1	
50191169	Blevins, Waylon T.	Truck Driver/Utility Worker	H	22.65	49,634		378	2,080.00	150.25	0.0	0.0	0.0	2,305.4	52,286		52,286	52,286	47,356	20	0	1	
26000133	Borders, Stephen A.	Truck Driver/Utility Worker	H	22.68	45,285		32	2,080.00	21.75	0.0	0.0	0.0	2,112.6	47,914		47,914	47,914	47,356	20	0	1	
26000057	Bowling, Stanley E.	Heavy Equipment Operator	H	22.86	48,856		242	2,080.00	108.25	0.0	0.0	0.0	2,242.4	51,261		51,261	51,261	47,732	19	0	1	
50195340	Boyer, John B.	Field Services Representative	H	23.17	46,439			2,080.00	22.50	0.0	0.0	0.0	2,113.8	48,976		48,976	48,976	48,379	18	0	1	
50069216	Burrell, Dale R.	Master M Mechanic	H	25.89	51,617			2,080.00	20.25	0.0	0.0	0.0	2,110.4	54,638		54,638	54,638	54,058	1	0	1	
26000162	Camp, Debbie H.	Process Tech	H	26.06	59,277			2,129.00	121.25	31.0	0.0	0.0	2,372.9	61,837	622	62,459	62,459	54,413	5	0	1	
50107267	Chmielgar, Adam D.	Master Maintenance Mech	H	25.89	51,009		21	2,062.75	16.00	5.25	0.0	0.0	2,097.3	54,298		54,298	54,298	54,058	1	0	1	
26000118	Coates, J. David	Maintenance Mechanic	H	24.95	50,237		11	2,080.00	23.25	4.00	0.0	0.0	2,122.9	52,966		52,966	52,966	52,096	2	0	1	
26000010	Collins, Steven L.	Truck Driver/Utility Worker	H	22.65	45,346		32	2,080.00	17.25	0.0	0.0	0.0	2,105.9	47,761		47,761	47,761	47,356	20	0	1	
26000155	Cordell, Terry L.	Process Technician	H	26.06	58,710			2,145.00	104.00	15.00	0.0	0.0	2,331.0	60,746	598	61,344	61,344	54,413	5	0	1	
26000033	Crane, Scott E.	Truck Driver/Utility Worker	H	22.68	52,171		389	2,080.00	150.50	49.50	0.0	0.0	2,404.8	54,540		54,540	54,540	47,356	20	0	1	
26000172	Crutchfield, Patrick W.	Truck Driver/Utility Worker	H	22.68	44,809			2,080.00	1.50	0.0	0.0	0.0	2,082.3	47,225		47,225	47,225	47,356	20	0	1	
26000084	Davis, Bennie J. (V)	Labor/Process Tech in Train.	H	21.58	40,553			1,984.00	0.0	0.0	0.0	0.0	1,984.0	-		0	0	0	7	2		
26000039	Derryberry, Jack S.	Heavy Equipment Operator	H	22.86	50,687		242	2,080.00	136.25	26.75	0.0	0.0	2,325.9	53,170		53,170	53,170	47,732	19	0	1	
26000150	Eady, R. Glenn	Field Service Person	H	26.19	58,808		21	2,112.00	28.50	34.00	0.0		2,222.5	56,214	466	56,680	56,680	54,685	18.5	0	1	
50116162	Gamble, Robert A.	Heavy Equipment Operator	H	22.86	54,337		599	2,080.00	238.25	21.50	0.0	0.0	2,480.4	56,701		56,701	56,701	47,732	19	0	1	
26000061	Grace, Renee R.	Heavy Equipment Operator	H	22.86	45,135			2,080.00	1.25		0.0	0.0	2,081.9	47,592		47,592	47,592	47,732	19	0	1	
18508511	Green, Joseph	Field Services Representative	H	23.17	9,221			400.00	0.00	0.0	0.0	0.0	400.0	48,379		48,379	48,379	48,379	18	3	1	
50240644	Griffith, Michael J.	Field Services Representative	H	22.65	47,047		84	2,080.00	53.25	0.0	0.0	0.0	2,159.9	46,986		46,986	46,986	47,356	20	0	1	
50104651	Ha, Jason T.	Master M Mechanic	H	25.89	52,517		21	2,077.75	27.50	9.25	0.0	0.0	2,137.5	55,340		55,340	55,340	54,058	1	0	1	
26000131	Haddock, Gerald L.	Truck Driver/Utility Worker	H	22.68	50,207		347	2,080.00	136.75	15.75	0.0	0.0	2,316.6	52,541		52,541	52,541	47,356	20	0	1	
26000127	Harris, Edward D.	Heavy Equipment Operator	H	22.86	57,595		540	2,080.00	305.75	49.25	0.0	0.0	2,619.1	59,873		59,873	59,873	47,732	19	0	1	
26000171	Harvey, Robbie G.	CAD Drafter	H	21.39	47,831			2,080.00	164.00	0.0	0.0	0.0	2,356.0	50,395		50,395	50,395	44,662	29	0	1	
50192381	Haws, Erich S.	Field Services Representative	H	22.68	48,498		200	2,080.00	83.25	15.25	0.0	0.0	2,235.4	50,698		50,698	50,698	47,356	20	0	1	
26000153	Hays, Chris L.	Truck Driver/Utility Worker	H	22.68	55,346		567	2,080.00	194.00	57.25	0.0	0.0	2,485.5	56,371		56,371	56,371	47,356	20	0	1	
26000149	Hays, Karen Denise	Meter Reader	H	22.77	45,333			2,080.00	12.50	0.0	0.0	0.0	2,098.8	47,789		47,789	47,789	47,544	14	0	1	
50262066	Hester, Herbert F.	Field Services Representative	H	23.17	45,978			2,080.00	8.50	0.0	0.0	0.0	2,092.8	48,489		48,489	48,489	48,379	18	0	1	
26000081	Hicks Jr., Worn	On & Off Man	H	22.94	45,842			2,080.00	12.50	4.00	0.0	0.0	2,106.8	48,329		48,329	48,329	47,899	13	0	1	
50195323	Hindman, Roy C.	Truck Driver/Utility Worker	H	22.68	44,924		11	2,080.00	4.75	0.0	0.0	0.0	2,087.1	47,336		47,336	47,336	47,356	20	0	1	
26000093	Hughes Jr., James T.	Heavy Equipment Operator	H	22.86	48,069		200	2,080.00	71.75	22.75	0.0	0.0	2,233.1	51,049		51,049	51,049	47,732	19	0	1	
26000085	Hughes, Jane B.	Distribution Clerk	H	21.34	42,178			2,080.00	3.00	0.0	0.0	0.0	2,084.5	44,483		44,483	44,483	44,558	23	0	1	
26000164	Hughes, Kendall W.	Master M Mechanic	H	25.89	51,748		11	2,080.00	12.75	4.00	0.0	0.0	2,107.1	54,553		54,553	54,553	54,058	1	0	1	
26000169	Hutsell, Charlotte A.	Labor/Relief Process Tech	H	26.06	55,591		21	2,120.00	125.00	33.00	0.0	0.0	2,373.5	61,853	310	62,163	62,163	54,413	5	0	1	
50270912	Jenkins, Lamar O.	Field Services Representative	H	23.17	45,172			2,080.00	0.0	0.0	0.0	0.0	2,080.0	48,194		48,194	48,194	48,379	18	0	1	
26000128	Jenkins, Sammy R.	Truck Driver/Utility Worker	H	22.68	45,094			2,080.00	0.00	7.75	0.0	0.0	2,095.5			0	0	0	20	2		
50315983	Johnson, Courtney	Field Services Representative	H	23.17	44,662			2,080.00	0.50				2,080.8	48,211		48,211	48,211	48,379	18	0	1	
26000056	Johnson, Edward L.	Field Services Representative	H	23.17	46,225			2,080.00	16.00	0.0	0.0	0.0	2,104.0	48,750		48,750	48,750	48,379	18	0	1	
50226412	Jones, Jeffrey A.	Field Services Representative	H	23.17	46,094			2,080.00	12.00	0.0	0.0	0.0	2,096.0	48,611		48,611	48,611	48,379	18	0	1	
50193778	Justice, Matthew W.	Field Services Representative	H	23.17	45,447			2,080.00	22.75	0.0	0.0	0.0	2,114.1	48,984		48,984	48,984	48,379	18	0	1	
26000112	Kelley, Myra V.	Field Service Records Specia	H	21.34	47,263			2,080.00	170.25	0.0	0.0	0.0	2,335.4	49,637		49,637	49,637	44,558	16	0	1	
50191242	King, Elijah J.	Truck Driver/Utility Worker	H	22.68	47,339		137	2,080.00	63.75	9.00	0.0	0.0	2,193.6	49,751		49,751	49,751	47,356	20	0	1	
50243215	Knight, Stacy L.	Field Services Representative	H	23.17	45,978			2,080.00	8.50	0.0	0.0	0.0	2,092.8	48,489		48,489	48,489	48,379	18	0	1	
50341514	Layne, Chase N	Field Services Representative	H	23.17	28,959			1,240.00	1.25	0.0	0.0	0.0	1,241.9	48,379		48,379	48,379	48,379	18	3	1	
26000106	Martin, Telly E.	Truck Driver/Utility Worker	H	22.68	54,070		662	2,080.00	252.75	11.25	0.0	0.0	2,481.6	56,263		56,263	56,263	47,356	20	0	1	
26000062	Matthews, Larry H.	Truck Driver/Utility Worker	H	22.68	57,117		830	2,080.00	323.25	32.00	0.0	0.0	2,628.9	59,623		59,623	59,623	47,356	20	0	1	
50279031	McGhee, Brian S.	Utility Worker	H	22.39	45,809		63	2,080.00	36.00	12.00	0.0	0.0	2,158.0	48,318		48,318	48,318	46,750	21	0	1	
50193761	McNabb, David A.	Truck Driver/Utility Worker	H	22.68	50,254		242	2,080.00	125.25	28.25	0.0	0.0	2,324.4	52,717		52,717	52,717	47,356	20	0	1	
26000071	Melton, Brenda H.	Meter Reader	H	22.77	45,007			2,080.00	23.75	0.0	0.0	0.0	2,115.6	48,173		48,173	48,173	47,544	14	0	1	
50274160	Morgan, Donald R.	Utility Worker	H	22.39	45,878		105	2,080.00	45.00	5.25	0.0	0.0	2,158.0	48,318		48,318	48,318	46,750	21	0	1	
26000150	Moses, Michael S.	Truck Driver/Utility Worker	H	22.68	59,886		935	2,080.00	343.75	72.00	0.0	0.0	2,739.6	62,135		62,135	62,135	47,356	20	0	1	
50271710	Mount, Jason D.	Field Services Representative	H	23.17	28,440			1,320.00	0.50	0.0	0.0	0.0	1,320.8	-		0	0	0	18	2		
26000006	Odmann, Gary S.	Process Technician	H	26.06	16,743			136.00	0.0	0.0	0.0	0.0	136.0	-		0	0	0	5	2		
50066140	O'Donnell, William T.	Meter Repairer	H	22.97	45,543			2,080.00	8.00	0.0	0.0	0.0	2,092.0	48,053		48,053	48,053	47,961	12	0	1	
26000120	Pitman, Benjamin J.	Process Technician	H	26.06	63,181		32	2,138.00	170.50	54.00	0.0	0.0	2,501.6	65,196		65,196	65,196	54,413	5	0	1	
26000104	Robinson, C. Greg	Field Service Person	H	26.19	56,837		11	2,112.50	12.00	8.00	0.0	0.0	2,146.5	56,217		56,217	56,217	54,685	18.5	0	1	
26000119	Russell, Linda H.	Distribution Clerk	H	21.34	41,934			2,080.00	0.0	0.0	0.0	0.0	2,080.0	44,387		44,387	44,387	44,558	23	0	1	
26000163	Satterfield, L. Donette	Field Service Records Specia	H	21.34	45,197			2,080.00	102.00	0.0	0.0	0.0	2,233.0	47,652		47,652	47,652	44,558	16	0	1	
26000151	Scruggs, Arthur L.	Laborer/Relief Proc Tech	H	22.83	45,375			2,080.00	5.25	4.00	0.0	0.0	2,095.9	47,849		47,849	47,849	47,669	6	0	1	
50066038	Seebeck, Jurgen Jr D.	Truck Driver/Utility Worker	H	22.68	53,306		557	2,080.00	188.50	44.50	0.0	0.0	2,451.8	55,606		55,606	55,606	47,356	20	0	1	
26000064	Skiles, Rick J.	Meter Repairer	H	22.97	45,451			2,080.00	12.50	0.0	0.0	0.0	2,098.8	48,208		48,208	48,208	47,961	12	0	1	
26000166	Springs, James P.	On & Off Man	H	22.94	46,051			2,080.00	24.25	0.0	0.0	0.0	2,116.4	48,550		48,550	48,550	47,899	13	0	1	
50238070	Stafford, Jeffrey R.	Field Services Representative	H	23.17	45,699			2,080.00	0.00	0.0	0.0	0.0	2,080.0	48,194		48,194	48,194	48,379	18	0	1	
26000985	Stanley, Ralph J.	Truck Driver/Utility Worker	H	22.68	45,821		53	2,080.00	31.25	0.0	0.0	0.0	2,126.9	48,238		48,238	48,238	47,356	20	0	1	
26000152	Steed, Cynthia A.	Field Services Representative	H	23.17	45,704			2,080.00	0.50	0.0	0.0	0.0	2,080.8	48,211		48,211	48,211	48,379	18	0	1	
26000077	Stephens, Ricky E.	Truck Driver/Utility Worker	H	22.68	44,933		11	2,080.00	5.00	0.0	0.0	0.0	2,087.5	47,345		47,345	47,345	47,356	20	0	1	
50339372	Talley, Dustin L.	Field Service Representative	H	23.17	28,514			1,320.00	0.50	0.0	0.0	0.0	1,320.8	48,379		48,379	48,379	48,379	18	3	1	
26000110	Taylor, Morris	Truck Driver/Utility Worker	H	22.68	53,817		557	2,080.00	210.75	39.25	0.0	0.0	2,474.6	56,124		56,124	56,124	47,356	20	0	1	
26000034	Tucker, Shirley A.	Engineering Clerk	H	21.34	47,757			2,080.00	186.75	0.0	0.0	0.0	2,360.1	50,365		50,365	50,365	44,558	27	0	1	
26000067	Upshaw, Barbara J.	Laboratory Worker	H	21.39	42,179			2,080.00	0.0	0.0	0.0	0.0	2,080.0	44,491		44,491	44,491	44,662	9	0	1	
26000158	Vaughn, Dianna L.	Production Clerk	H	21.34	43,134		84	2,080.00	31.50	0.0	0.0	0.0	2,127.3	45,396		45,396	45,396	44,558	8	0	1	
26000055	Walden, Herman F.	Heavy Equipment Operator	H	22.86	58,479		840	2,080.00	305.75	59.75	0.0	0.0	2,658.1	60,765		60,765	60,765	47,732	19	0	1	
26001419	Walker, Melvin B.	Master M Mechanic	H	25.89	51,776		11	2,080.00	13.50	4.00	0.0	0.0	2,108.3	54,583		54,583	54,583	54,058	1	0	1	
50191188	Watts, Daniel L.	Heavy Equipment Operator	H	22.86	52,848		431	2,080.25	159.75	49.50	0.0	0.0	2,418.9	55,295		55,295	55,295	47,732	19	0	1	
26000069	Weathers, Edward E.	Maintenance Mechanic	H	24.95	50,318		21	2,080.00	19.75	8.00	0.0	0.0	2,125.5	53,034		53,034	53,034	52,096	2	0	1	
50192499	Welch, Billy J.	Heavy Equipment Operator	H	22.86	46,210		53	2,080.00	32.75	0.0	0.0	0.0	2,129.1	46,672		46,672	46,672	47,732	19	0	1	
50237996	Williams, Derick D.	Field Services Representative	H	23.17	46,220			2,080.00	16.50	0.0	0.0	0.0	2,104.8	48,767		48,767	48,767	48,379	18	0	1	
26000117	Williams, Faye J.	Engineering Clerk	H	21.34	45,847			2,080.00	123.75	0.0	0.0	0.0	2,265.6	48,348		48,348	48,348	44,558	27	0	1	
26000132	Wilson Jr., V. Keith	Truck Driver/Utility Worker	H	22.65	51,476		368	2,080.00	87.25	82.25	0.0	0.0	2,375.4	53,874		53,874	53,874	47,356	20	0	1	
26000136	Worrell, David T.	Process Technician	H	26.06	62,720			2,161.00	138.75	55.00	0.0	0.0	2,479.1	-		0	0	0	5	2		
26000076	Wortham, Deborah S.	Engineering Clerk	H	21.34	13,478			2,080.00	0.0	0.0	0.0	0.0	2,080.0	44,387		44,387	44,387	44,558	27	0	1	
	Truck driver/utility worker	Truck Driver/Utility Worker	H	22.68				2,080.00	0.0	0.0	0.0	0.0	2,080.0	47,356		47,356	47,356	47,356	20	3	1	
	Field Services Rep	Field Services Representative	H	23.17				2,080.00	0.0	0.0	0.0	0.0	2,080.0	48,379		48,379	48,379	48,379	18	3	1	

TENNESSEE AMERICAN WATER COMPANY
ATTRITION YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	Job Title		ATTRITION YEAR AVERAGE WAGE RATE	TEST YEAR WAGES TOTAL	Incl in total wages AIP Payout	Incl in total wages Meal Expense	REGULAR HOURS	1.5 X HOURS	2.0 X HOURS	2.5 X HOURS	3.0 X HOURS	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL, 2-TERM, 3-NEW OR REPLACE	FULL TIME EMPLOYEE COUNT
	Union																				
	Laborer/Process Tech in train	Laborer/Process Tech in train	H	21.58				2,080.00	0.0	0.0	0.0	0.0	2,080.0	45,059		45,059	45,059	45,059	7	J	1
	Process Technician	Process Technician	H	26.06				2,080.00	0.0	0.0	0.0	0.0	2,080.0	54,413		54,413	54,413	54,413	5	J	1
	TOTAL UNION				4,069,010	0	10,669	176,186.3	5,971.5	998.0	0.0	0.0	193,379.5	4,240,544	2,171	4,250,715	4,250,715	4,012,912			86
														179,534							
	Non-Exempt Salary																				
26000045	Griffith, Vicki L.	Administrative Assistant	S	45.115	42,554									45,115		45,115	45,115	45,115		0	1
	Salary																				
26000137	Banks, Kathleen A.	Water Quality Specialist/CC	S	63,939	60,855	864								63,939		63,939	63,939	63,939		0	1
26000028	Bartley, Rachel M.	Supvr Network	S	91,545	85,093	6,010								91,545		91,545	91,545	91,545		0	1
26000107	Bennette, Michael J.	Supvr Network	S	75,139	75,179	4,439								75,139		75,139	75,139	75,139		0	1
26000041	Belty, Steven W.	Water Quality Specialist/CC	S	57,682	55,761	1,725	11							57,682		57,682	57,682	57,682		0	1
26000022	Bishop, Monty L.	Supt Network	S	106,268	110,255	10,174								106,268		106,268	102,000	106,268		0	1
26000086	Blevins, Marvin R.	Operations Supervisor	S	60,995	56,607									60,995		60,995	60,995	0		0	1
26000121	Bratcher, Neil F.	Supvr Production	S	68,461	68,514	4,256								68,461		68,461	68,461	68,461		0	1
26000144	Cummings, Pamela B.	Supvr Network	S	82,711	83,233	5,275								82,711		82,711	82,711	82,711		0	1
26000005	Dalton, Kimberly M.	Communication & CSR Specialist	S	61,100	59,380	2,007								61,100		61,100	61,100	61,100		0	1
26000108	Highsmith, Kevin B.	Loss Control Specialist	S	55,211	60,502	4,056								55,211		55,211	55,211	55,211		0	1
26000186	Holmes, Susan T.	Supvr Water Quality	S	84,341	87,653	5,388								84,341		84,341	84,341	84,341		0	1
50206915	McBay, David E.	Operations Specialist	S	52,371	50,661	1,622								52,371		52,371	52,371	52,371		0	1
50398540	Moorhouse, James Stan	Production Supervisor	S	65,412	62,700									65,412		65,412	65,412	65,412		J	1
26000078	Morrison, Leah T.	Supvr Network	S	67,094	66,502	4,122								67,094		67,094	67,094	67,094		0	1
26000031	Norwood, R. Gary	Supvr Network	S	71,932	72,118	4,531								71,932		71,932	71,932	71,932		0	1
26000083	Sceall, Virginia B.	Executive Assistant	S	60,627	58,819	2,017								60,627		60,627	60,627	60,627		0	1
26000141	Schleifer, Ronald C.	Non Revenue Water Supervisor	S	78,557										78,557		78,557	78,557	78,557		3	1
26000178	Taylor, Randal D.	Project Manager	S	87,180	87,453	5,470								87,180		87,180	87,180	87,180		0	1
50204091	Thornton, Rebecca L.	Sr HR Generalist	S	78,925	77,493	3,671								78,925		78,925	78,925	78,925		0	1
26000004	Turley, D. Mark	Operations Specialist	S	61,468	59,859	1,962								61,468		61,468	61,468	61,468		0	1
27000060	Watson, John S.	President	S	124,776	132,126	15,241								124,776		124,776	102,000	124,776		0	1
26000162	Zinnanti, Mark J.	Production Superintendent	S	94,647	85,896	5,406								94,647		94,647	94,647	94,647		0	1
26000109	Durham, Kimberly	Lab Analyst	S	47,324	25,962									47,324		47,324	47,324	47,324		3	1
50304317	Adrien Partridge	Lab Analyst	S	45,220	43,000									45,220		45,220	45,220	45,220		0	1
50300097	Kate Nartey	Engineer	S	54,369	51,975	479								54,369		54,369	54,369	54,369		0	1
	Engineering Manager	Engineering Manager	S	94,647	-	-								94,647		94,647	94,647	94,647		J	1
50397103	Brian Markham	Operations Specialist	S	47,324										47,324		47,324	47,324	47,324		J	1
	TOTAL SALARY				1,730,650	88,776	11	0.0	0.0	0.0	0.0	0.0	0.0	1,984,360	-	1,984,360	1,957,336	1,923,385			28
	TOTAL COMPANY	Total employee count		114	5,799,659	88,776	10,679	176,186.3	5,971.5	998.0	0.0	0.0	193,379.5	6,232,924	2,171	6,235,095	6,208,051	5,936,297			114
					4,962,139	68,255	4,693,684														
					837,520	20,520	817,000														
					5,799,659			0.00	0.00												
					11,599,319			176,186.3	5,971.5	998.0											
					5,736,959																
		Stan Moorhouse hired 1/21/08			5,862,359			46,960.0	6,094.5	1,020.5											
								230,115.8	(123.0)	(22.5)	Marvin Blevins moved from H to S position - eliminated his OT										
								230,261.3													

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL. 2-TERM. 3-NEW OR REPLACE.	FULL TIME EMPLOYEE COUNT
Union												
50237926	Atkins, Kelly L.	22.60	45,509	2,080.38	47,016	0	47,016	47,016	47,189	18	0	1
26000049	Autry, Freddie L.	22.30	47,765	2,198.63	49,029	0	49,029	49,029	46,562	19	0	1
26000068	Baggett, James L.	22.60	13,523	608.38	0	0	0	0	0	18	2	0
50341466	Beets, James	22.27	28,705	1,228.00	46,500	175	46,675	46,675	46,500	6	3	1
50316116	Richard Bednarski	22.13	48,637	2,284.88	50,564	0	50,564	50,564	46,207	20	0	1
50267313	Billups, Brian D.	22.60	46,036	2,105.88	47,593	0	47,593	47,593	47,189	18	0	1
50341517	Blevins, William	22.60	27,554	1,272.00	47,189	0	47,189	47,189	47,189	18	3	1
50108180	Blevins, Timothy B.	22.60	46,004	2,093.88	47,322	0	47,322	47,322	47,189	18	0	1
50191169	Blevins, Waylon T.	22.13	49,834	2,305.38	51,018	0	51,018	51,018	46,207	20	0	1
26000133	Borders, Stephen A.	22.13	45,285	2,112.63	46,752	0	46,752	46,752	46,207	20	0	1
26000057	Bowling, Stanley E.	22.30	48,856	2,242.38	50,005	0	50,005	50,005	46,562	19	0	1
50195340	Boyer, John B.	22.60	46,439	2,113.75	47,771	0	47,771	47,771	47,189	18	0	1
50069216	Burrell, Dale R.	25.26	51,817	2,110.38	53,308	0	53,308	53,308	52,743	1	0	1
26000162	Camp, Debbie H.	25.43	59,277	2,372.88	60,342	622	60,964	60,964	53,098	5	0	1
50107207	Chmalogar, Adam D.	25.26	51,009	2,097.25	52,977	0	52,977	52,977	52,743	1	0	1
26000118	Coates, J. David	24.34	50,237	2,122.88	51,671	0	51,671	51,671	50,822	2	0	1
26000010	Collins, Steven L.	22.13	45,346	2,105.88	46,603	0	46,603	46,603	46,207	20	0	1
26000155	Cordell, Terry L.	25.43	58,710	2,331.00	59,277	598	59,875	59,875	53,098	5	0	1
26000033	Crane, Scott E.	22.13	52,171	2,404.75	53,217	0	53,217	53,217	46,207	20	0	1
26000172	Crutchfield, Patrick W.	22.13	44,809	2,082.25	46,080	0	46,080	46,080	46,207	20	0	1
26000084	Davis, Bennie J. (V)	21.05	40,553	1,984.00	0	0	0	0	0	7	2	0
26000039	Derryberry, Jack S.	22.30	50,687	2,325.88	51,867	0	51,867	51,867	46,562	19	0	1
26000150	Eady, R. Glenn	25.55	58,808	2,222.75	56,791	466	57,257	57,257	53,348	18.5	0	1
50116162	Gamble, Robert A.	22.30	54,337	2,480.38	55,312	0	55,312	55,312	46,562	19	0	1
26000061	Grace, Renee R.	22.30	45,135	2,081.88	46,426	0	46,426	46,426	46,562	19	0	1
18508611	Green, Joseph	22.60	9,221	400.00	47,189	0	47,189	47,189	47,189	18	3	1
50240644	Griffith, Michael J.	22.13	47,047	2,159.88	47,798	0	47,798	47,798	46,207	20	0	1
50104651	Ha, Jason T.	25.26	52,517	2,137.50	53,993	0	53,993	53,993	52,743	1	0	1
26000131	Haddock, Gerald L.	22.13	50,207	2,316.63	51,267	0	51,267	51,267	46,207	20	0	1
26000127	Harris, Edward D.	22.30	57,595	2,619.13	58,406	0	58,406	58,406	46,562	19	0	1
26000171	Harvey, Robbie G.	20.86	47,631	2,356.00	49,146	0	49,146	49,146	43,556	29	0	1
50192381	Haws, Erich S.	22.13	48,498	2,235.38	49,469	0	49,469	49,469	46,207	20	0	1
26000153	Hays, Chris L.	22.13	55,346	2,485.50	55,004	0	55,004	55,004	46,207	20	0	1
26000149	Hays, Karen Denise	22.22	45,333	2,098.75	46,634	0	46,634	46,634	46,395	14	0	1
50262066	Hester, Herbert F.	22.60	45,978	2,092.75	47,296	0	47,296	47,296	47,189	18	0	1
26000081	Hicks Jr., Worn	22.38	45,842	2,106.75	47,149	0	47,149	47,149	46,729	13	0	1
50195323	Hindman, Roy C.	22.13	44,924	2,087.13	46,188	0	46,188	46,188	46,207	20	0	1
26000093	Hughes Jr., James T.	22.30	48,069	2,233.13	49,799	0	49,799	49,799	46,562	19	0	1
26000085	Hughes, Jane B.	20.62	42,178	2,084.50	43,399	0	43,399	43,399	43,472	23	0	1
26000164	Hughes, Kendall W.	25.26	51,748	2,107.13	53,226	0	53,226	53,226	52,743	1	0	1
26000169	Hutsell, Charlotte A.	25.43	55,591	2,373.50	60,358	310	60,668	60,668	53,098	5	0	1
50270912	Jenkins, Lamar O.	22.60	45,172	2,080.00	47,008	0	47,008	47,008	47,189	18	0	1
26000128	Jenkins, Sammy R.	22.13	45,094	2,095.50	0	0	0	0	0	20	2	0
50315983	Johnson, Courtney	22.60	44,662	2,080.75	47,025	0	47,025	47,025	47,189	18	0	1
26000056	Johnson, Edward L.	22.60	46,225	2,104.00	47,550	0	47,550	47,550	47,189	18	0	1
50226412	Jones, Jeffrey A.	22.60	46,094	2,098.00	47,415	0	47,415	47,415	47,189	18	0	1
50193778	Justice, Matthew W.	22.60	46,447	2,114.13	47,779	0	47,779	47,779	47,189	18	0	1
26000112	Kelley, Myra V.	20.62	47,263	2,335.38	48,623	0	48,623	48,623	43,472	16	0	1
50191242	King, Elijah J.	22.13	47,339	2,193.63	48,545	0	48,545	48,545	46,207	20	0	1
50243218	Knight, Stacy L.	22.60	45,978	2,092.75	47,296	0	47,296	47,296	47,189	18	0	1
50341514	Layne, Chase N	22.60	26,959	1,241.88	47,189	0	47,189	47,189	47,189	18	3	1
26000106	Martin, Tolly E.	22.13	54,070	2,481.63	54,918	0	54,918	54,918	46,207	20	0	1
26000082	Matthews, Larry H.	22.13	57,117	2,628.88	58,177	0	58,177	58,177	46,207	20	0	1
50279031	McGhee, Brian S.	21.84	45,809	2,158.00	47,131	0	47,131	47,131	45,602	21	0	1
50193781	McNabb, David A.	22.13	50,254	2,324.38	51,438	0	51,438	51,438	46,207	20	0	1
26000071	Melton, Brenda H.	22.22	45,007	2,115.63	47,009	0	47,009	47,009	46,395	14	0	1
50274160	Morgan, Donald R.	21.84	45,878	2,158.00	47,131	0	47,131	47,131	45,602	21	0	1
26000160	Moses, Michael S.	22.13	59,888	2,739.63	60,628	0	60,628	60,628	46,207	20	0	1
50271710	Mount, Jason D.	22.60	28,440	1,320.75	0	0	0	0	0	18	2	0
26000006	Odmann, Gary S.	25.43	16,743	136.00	0	0	0	0	0	5	2	0

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL, 2-TERM, 3-NEW OR REPLACE.	FULL TIME EMPLOYEE COUNT
50066140	O'Donnell, William T.	22.41	45,543	2,092.00	46,882	0	46,882	46,882	46,792	12	0	1
26000120	Pitman, Benjamin J.	25.43	63,181	2,501.75	63,620	0	63,620	63,620	53,098	5	0	1
26000104	Robinson, C. Greg	25.55	56,837	2,146.50	54,843	0	54,843	54,843	53,348	18.5	0	1
26000119	Russell, Linda H.	20.82	41,934	2,080.00	43,306	0	43,306	43,306	43,472	23	0	1
26000163	Satterfield, L. Donette	20.82	45,197	2,233.00	46,491	0	46,491	46,491	43,472	16	0	1
26000151	Scruggs, Arthur L.	22.27	45,375	2,095.88	46,675	0	46,675	46,675	46,500	6	0	1
50066038	Seebeck, Jurgen Jr D.	22.13	53,306	2,451.75	54,257	0	54,257	54,257	46,207	20	0	1
26000984	Skiles, Rick J.	22.41	45,451	2,098.75	47,033	0	47,033	47,033	46,792	12	0	1
26000166	Springs, James P	22.38	46,051	2,116.38	47,364	0	47,364	47,364	46,729	13	0	1
50238070	Stafford, Jeffrey R.	22.60	45,699	2,080.00	47,008	0	47,008	47,008	47,189	18	0	1
26000985	Stanley, Ralph J.	22.13	45,821	2,126.88	47,068	0	47,068	47,068	46,207	20	0	1
26000152	Steed, Cynthia A.	22.60	45,704	2,080.75	47,025	0	47,025	47,025	47,189	18	0	1
26000077	Stephens, Ricky E.	22.13	44,933	2,087.50	46,196	0	46,196	46,196	46,207	20	0	1
50339372	Talley, Dustin L.	22.60	28,514	1,320.75	47,189	0	47,189	47,189	47,189	18	3	1
26000110	Taylor, Morris	22.13	53,817	2,474.63	54,763	0	54,763	54,763	46,207	20	0	1
26000034	Tucker, Shirley A.	20.82	47,757	2,360.13	49,138	0	49,138	49,138	43,472	27	0	1
26000007	Upshaw, Barbara J.	20.86	42,179	2,080.00	43,389	0	43,389	43,389	43,556	9	0	1
26000158	Vaughn, Dianna L.	20.82	43,134	2,127.25	44,289	0	44,289	44,289	43,472	8	0	1
26000055	Walden, Herman F.	22.30	58,479	2,658.13	59,276	0	59,276	59,276	46,562	19	0	1
26001419	Walker, Melvin B.	25.26	51,776	2,108.25	53,254	0	53,254	53,254	52,743	1	0	1
50191188	Watts, Daniel L.	22.30	52,846	2,418.88	53,941	0	53,941	53,941	46,562	19	0	1
26000069	Weathers, Edward E.	24.34	50,318	2,125.63	51,738	0	51,738	51,738	50,822	2	0	1
50192499	Welch, Billy J.	22.30	46,210	2,129.13	47,479	0	47,479	47,479	46,562	19	0	1
50237996	Williams, Derick D.	22.60	46,220	2,104.75	47,567	0	47,567	47,567	47,189	18	0	1
26000117	Williams, Faye J.	20.82	45,847	2,265.63	47,170	0	47,170	47,170	43,472	27	0	1
26000132	Wilson Jr., V. Keith	22.13	51,476	2,375.38	52,567	0	52,567	52,567	46,207	20	0	1
26000136	Worrell, David T.	25.43	62,720	2,479.13	0	0	0	0	0	5	2	0
26000076	Wortham, Deborah S.	20.82	13,478	2,080.00	43,306	0	43,306	43,306	43,472	27	0	1
0	Truck driver/utility worker	22.13	-	2,080.00	46,207	0	46,207	46,207	46,207	20	3	1
0	Field Services Rep	22.60	-	2,080.00	47,189	0	47,189	47,189	47,189	18	3	1
0	Laborer/Process Tech in train	21.05	-	2,080.00	43,952	0	43,952	43,952	43,952	7	3	1
0	Process Technician	25.43	-	2,080.00	53,098	0	53,098	53,098	53,098	5	3	1
	TOTAL UNION		4,069,010	193,379.50	4,289,093	2,171	4,291,264	4,291,264	4,059,186			86
Non-Exempt Salary												
26000045	Griffith, Vicki L.	42,900	42,554		42,900		42,900	42,900	42,900		0	1
Salary												
26000137	Banks, Kathleen A.	60,800	60,955		60,800		60,800	60,800	60,800		0	1
26000028	Bartley, Rachel M.	87,050	96,093		87,050		87,050	87,050	87,050		0	1
26000107	Bennette, Michael J.	71,450	75,179		71,450		71,450	71,450	71,450		0	1
26000041	Betty, Steven W.	54,850	55,761		54,850		54,850	54,850	54,850		0	1
26000022	Bishop, Monty L.	101,050	110,255		101,050		101,050	101,050	101,050		0	1
26000088	Blevins, Marvin R.	58,000	56,607		58,000		58,000	58,000	58,000		0	1
26000121	Bratcher, Neil F.	65,100	68,514		65,100		65,100	65,100	65,100		0	1
26000144	Cummings, Pamela B.	78,650	83,233		78,650		78,650	78,650	78,650		0	1
26000005	Dalton, Kimberly M.	58,100	59,380		58,100		58,100	58,100	58,100		0	1
26000108	Highsmith, Kevin B.	52,500	60,502		52,500		52,500	52,500	52,500		0	1
26000186	Holmes, Susan T.	80,200	87,053		80,200		80,200	80,200	80,200		0	1
50206915	McBay, David E.	49,800	50,661		49,800		49,800	49,800	49,800		0	1
50390540	Moorhouse, James Stan	62,200	62,700		62,200		62,200	62,200	62,200		3	1
26000078	Morrison, Leah T.	63,800	66,502		63,800		63,800	63,800	63,800		0	1
26000031	Norwood, R. Gary	68,400	72,118		68,400		68,400	68,400	68,400		0	1
26000083	Scealf, Virginia B.	57,650	58,819		57,650		57,650	57,650	57,650		3	1
26000141	Schleifer, Ronald C.	74,700	-		74,700		74,700	74,700	74,700		3	1
26000178	Taylor, Randal D.	82,900	87,453		82,900		82,900	82,900	82,900		0	1
50204091	Thornton, Rebecca L.	75,050	77,493		75,050		75,050	75,050	75,050		0	1
26000004	Turley, D. Mark	58,450	59,859		58,450		58,450	58,450	58,450		0	1
27000060	Watson, John S.	118,650	132,126		118,650		118,650	102,000	118,650		0	1
26000182	Zinnanti, Mark J.	90,000	85,898		90,000		90,000	90,000	90,000		0	1
26000109	Durham, Kimberly	45,000	25,962		45,000		45,000	45,000	45,000		3	1

TENNESSEE-AMERICAN WATER COMPANY
NORMALIZED YEAR PAYROLL STUDY
TEST YEAR: November 30, 2007

Address	Employee Name	NORMALIZED WAGE RATE	TEST YEAR WAGES TOTAL	EFFECTIVE HOURS	WAGES BEFORE SHIFT DIFF. PAY	SHIFT DIFF. PAY	GOING LEVEL WAGES TOTAL	SUBJECT TO FICA	BASE PAY	PAYROLL CODE	1-ANNUAL. 2-TERM. 3-NEW OR REPLACE.	FULL TIME EMPLOYEE COUNT
50304317	Adrien Partridge	43,000	43,000		43,000		43,000	43,000	43,000		0	1
50300097	Kate Nartey	51,700	51,975		51,700		51,700	51,700	51,700		0	1
0	Engineering Manager	90,000	-		90,000		90,000	90,000	90,000		3	1
50397103	Brian Markham	45,000	-		45,000		45,000	45,000	45,000		3	1
	TOTAL SALARY	1,886,950	1,730,650		1,886,950	-	1,886,950	1,870,300	1,886,950			26
	TOTAL COMPANY		5,799,659		6,176,043	2,171	6,178,214	6,161,564	5,946,136			114

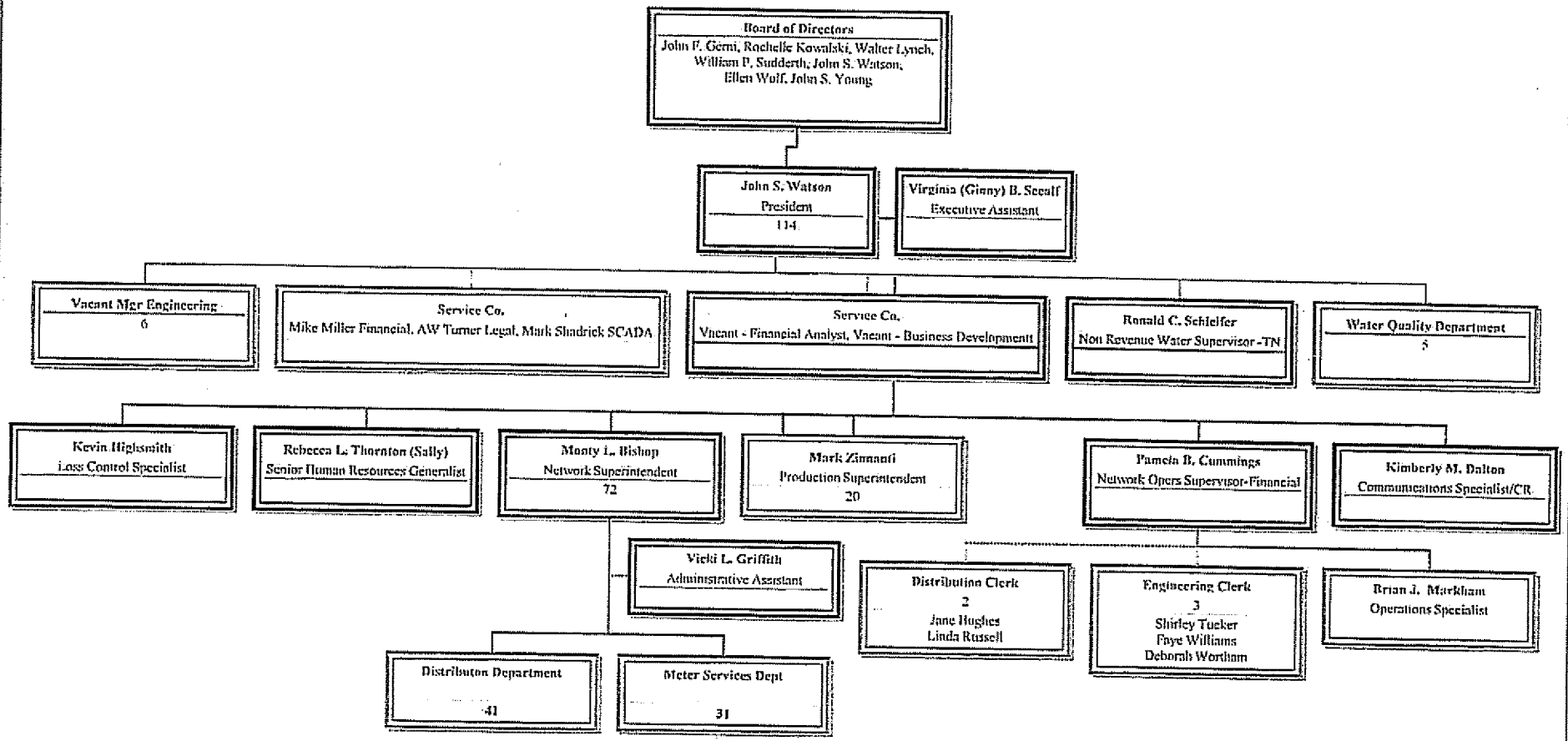
Chart Creation Date: 11/30/1999

Last Modification Date: 2/12/2008

Last Print Date: 2/12/2008

Prepared By: Sally Thornton

Tennessee-American Water Company



Number of Associates
Actual: 109
Authorized: 114
SE Region : 5
Total: 119

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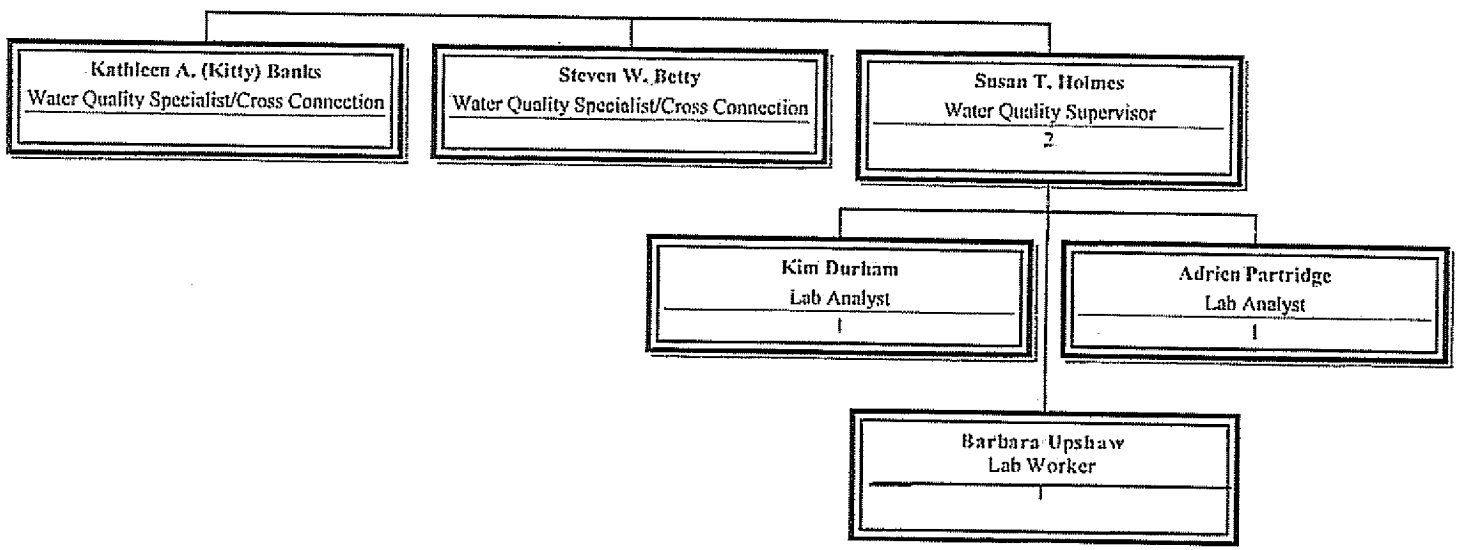
Chart Creation Date: 11/30/1999

Last Modification Date: 3/12/2008

Last Print 1/7/2008

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Tennessee-American Water Company
Water Quality Department - Operations



Number of Associates
Actual: 6
Authorized: 6

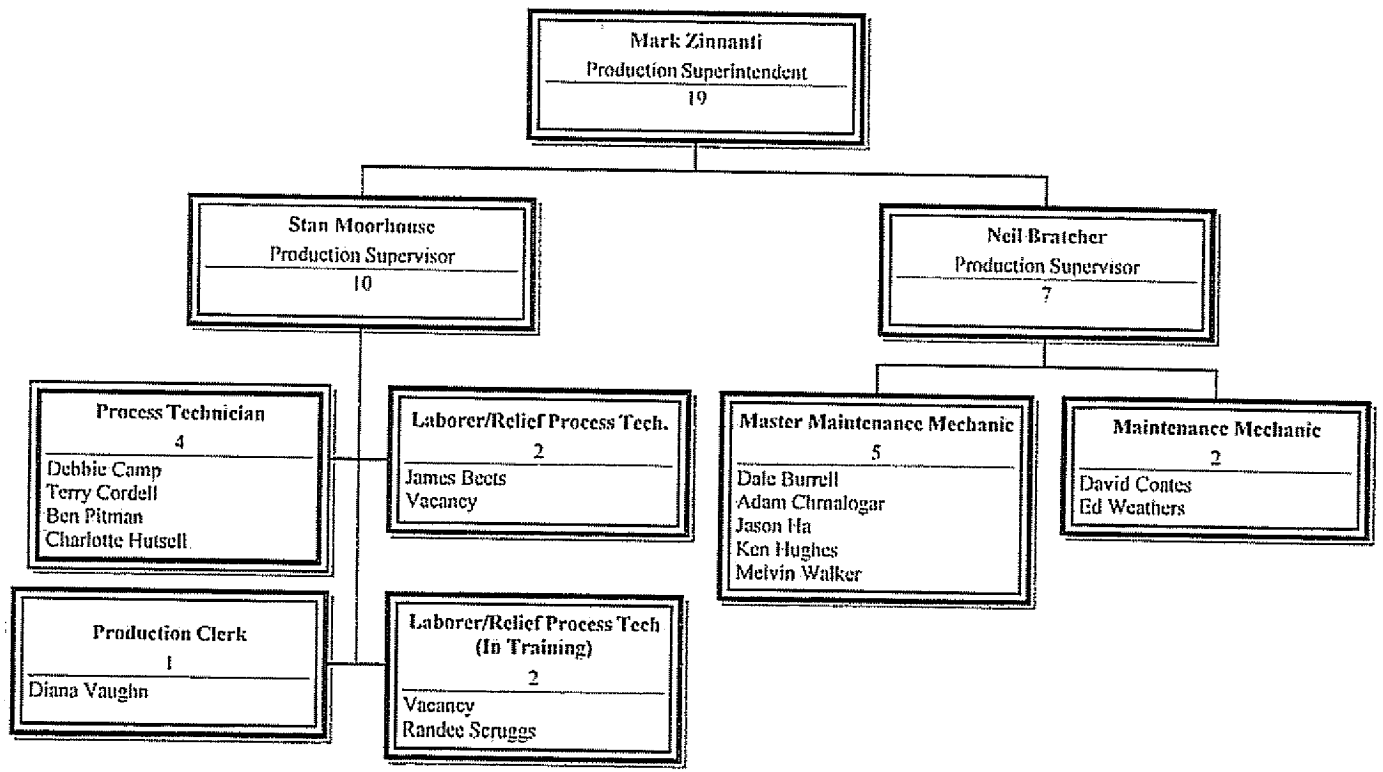
Chart Creation Date: 11/30/1999

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Tennessee-American Water Company
Production Department - Operations



Number of Associates
Actual: 17
Authorized: 19

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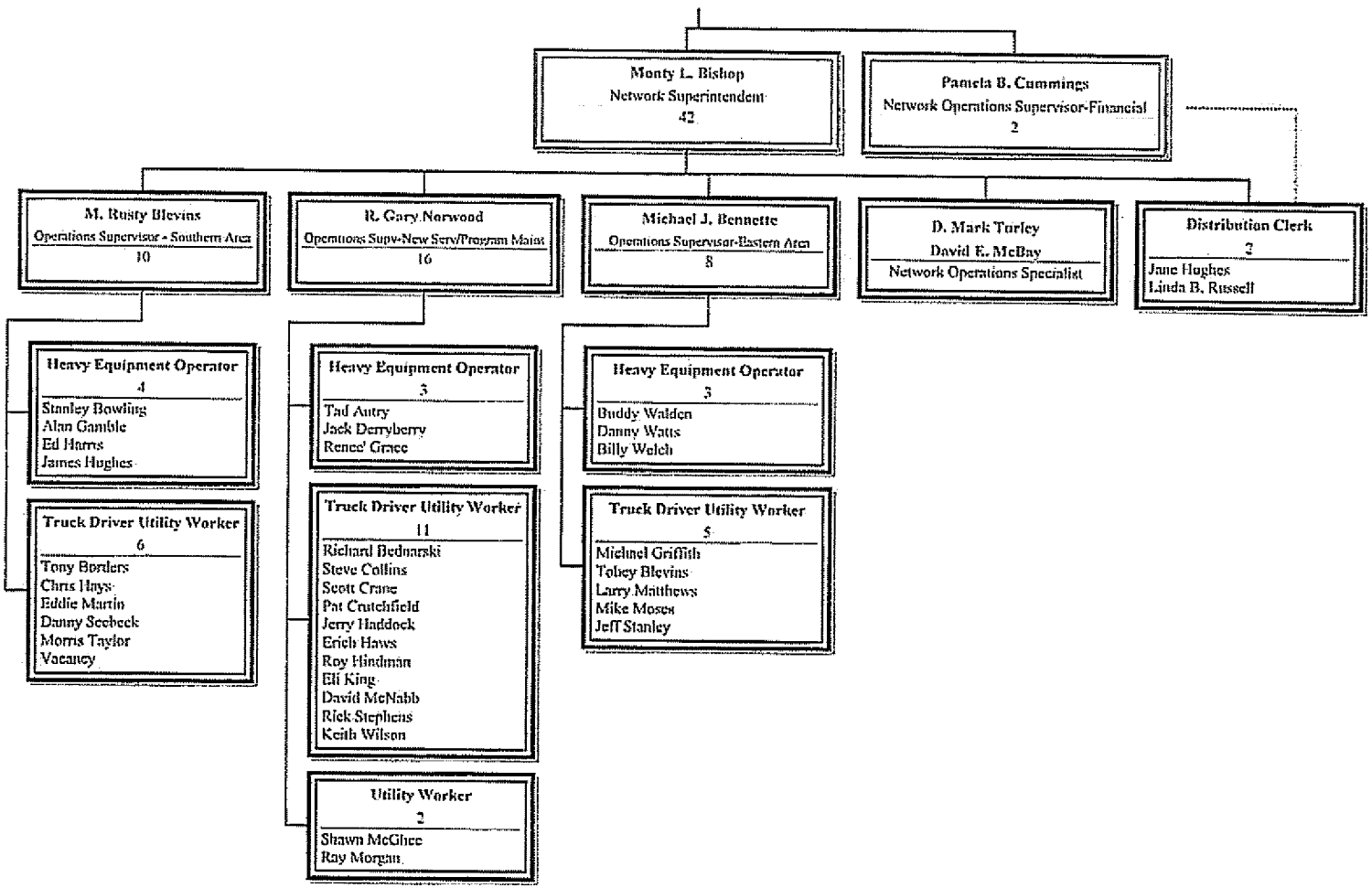
Chart Creation Date: 11/30/1999

Last Modification Date: 1/7/2008

Last Print Date: 1/7/2008

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Tennessee-American Water Company
Distribution Department - Operations



Number of Associates
Actual: 41
Authorized: 42

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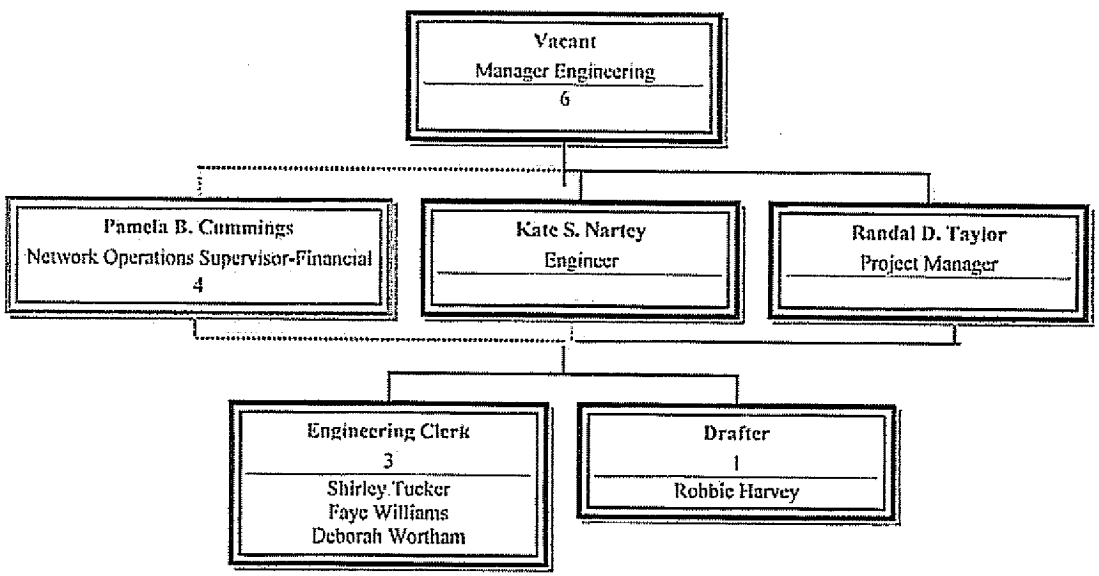
Chart Creation Date: 11/30/1999

Last Modification Date: 3/12/2008

Last Print Date: 1/7/2008

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Tennessee-American Water Company
Engineering Department - Operations



Number of Associates
Actual: 6
Authorized: 7

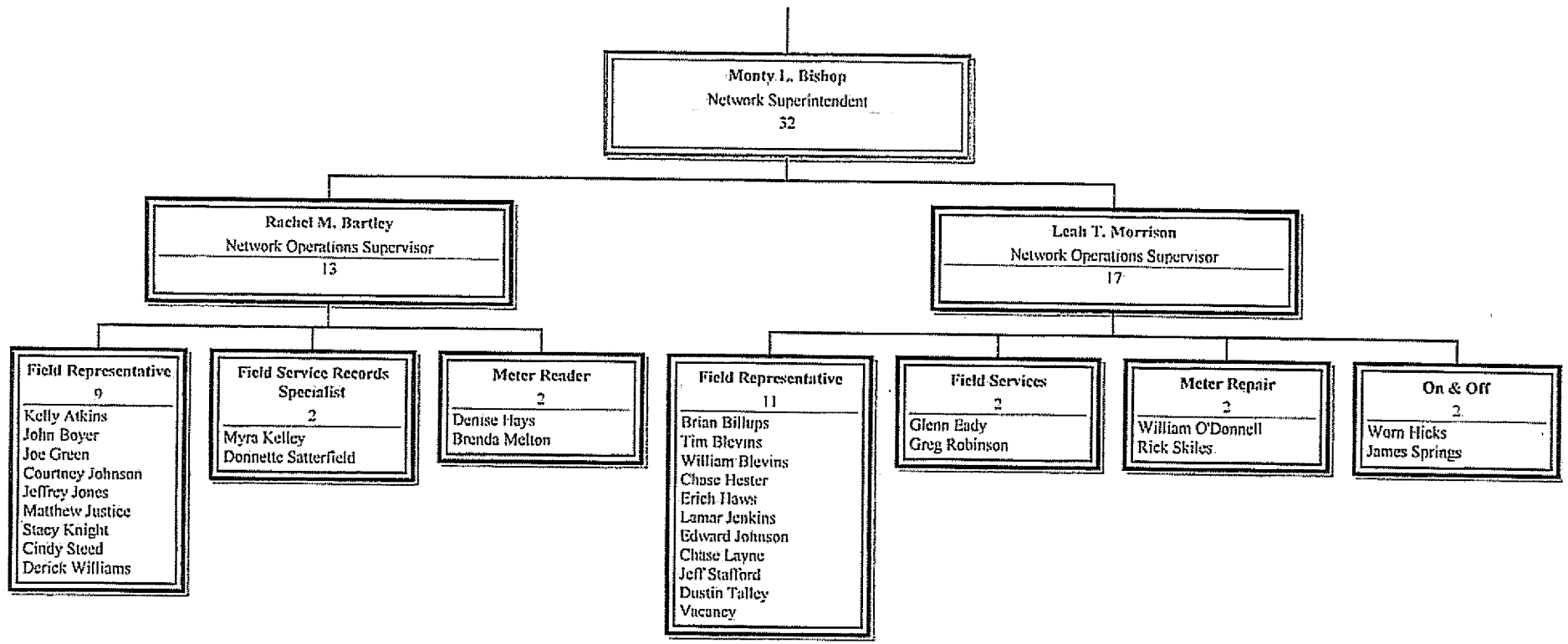
Chart Creation Date: 11/30/1999

Last Modification Date: 1/7/2008

Last Print Date: 1/7/2008

Prepared.By Sally Thornton

Tennessee-American Water Company
Meter Services Department - Operations



Number of Associates
Actual: 31
Authorized: 32

TENNESSEE AMERICAN WATER COMPANY
@VLOOKUP TABLE FOR TEST YEAR AMD PROPOSED WAGES
TEST YEAR: NOVEMBER 30, 2007

UNION EMPLOYEES

JOB TITLE	ATTRITION YEAR PAYROLL CODE	ATTRITION YEAR WAGE RATE	NORMALIZED YEAR PAYROLL CODE	NORMALIZED YEAR WAGE RATE
PUMPING STA.& BOOSTER STA.				
MASTER MAINT MECH.	1	25.89	1	25.26
MAINT. MECH	2	24.95	2	24.34
LABORERS-AFTER 6 MO.	3		3	
TEMP. LABORER	4	9.40	4	9.18
PROCESS TECHNICIAN	5	26.05	5	25.43
LABOR/RELIEF PROCESS TECHNICIAN	6	22.83	6	22.27
LABOR/PROCESS TECHNICIAN IN TRAINING	7	21.58	7	21.05
PRODUCTION CLERK	8	21.34	8	20.82
CITICO FILTER PLANT				
LABORATORY WORKER	9	21.39	9	20.86
LABORERS-AFTER 6 MO.	10		10	
TEMP. LABORER	11	9.40	11	9.18
OUTSIDE COMMERCIAL				
METER REPAIRMAN	12	22.97	12	22.41
ON & OFF MAN	13	22.94	13	22.38
METER READER	14	22.77	14	22.22
RELIEF PERSON	15	22.77	15	22.22
OUTSIDE COMMERCIAL CLERK	16	21.34	16	20.82
TEMP. LABORER	17	10.29	17	10.04
FIELD REPRESENTATIVE	18	23.17	18	22.60
FIELD SERVICE PERSON	18.5	26.19	19	25.55
DISTRIBUTION DEPT.				
HEAVY EQUIP OPERATOR	19	22.66	19	22.30
TRUCK DRIVER/UTILITY MAN	20	22.68	20	22.13
UTILITY MAN	21	22.39	21	21.84
OFF SHIFT UTILITY WORKER	22		22	
DISTRIBUTION CLERK	23	21.34	23	20.82
LABORERS-AFTER 6 MO.	24		24	
TEMP. LABORER	25	10.29	25	10.04
OFFICE & CLERICAL				
ACCOUNTING CLERK	26		26	
ENGINEERING CLERK	27	21.34	27	20.82
CUST SERVICE REP	28		28	
DRAFTSMAN	29	21.39	29	20.86
TEMP. WORKER	30	8.56	30	8.37

TENNESSEE AMERICAN WATER COMPANY
PAYROLL STUDY FOR RATE CASE
TEST YEAR: NOVEMBER 30, 2007
CALCULATION OF UNION WAGE RATES

UNION EMPLOYEES

PAYROLL CODE	JOB TITLE	WAGE RATE EFF 11/1/2003	WAGE RATES EFF 11/1/2004	WAGE RATES EFF 11/1/2005	WAGE RATES EFF 11/1/2006	CURRENT WAGE RATES EFF 11/1/2007	WAGE RATES EFF 11/1/2008	WAGE RATES EFF 11/1/2009	AVG WAGE RATE FOR ATTRITION YEAR
	PUMPING STA.& BOOSTER STA.								
1	MASTER MAINT MECH.	22.66	23.23	23.81	24.52	25.26	26.02	26.80	25.89
2	MAINT. MECH	21.83	22.38	22.94	23.63	24.34	25.07	25.82	24.95
3	LABORERS-AFTER 6 MO.								
4	TEMP. LABORER	9.00	9.23	9.46	8.91	9.18	9.45	9.74	9.40
5	PROCESS TECHNICIAN	22.82	23.39	23.97	24.69	25.43	26.19	26.98	26.06
6	LABOR/RELIEF PROCESS TECHNICIAN	19.98	20.48	20.99	21.62	22.27	22.94	23.63	22.83
7	LABOR/PROCESS TECHNICIAN IN TRAINING	18.89	19.36	19.84	20.44	21.05	21.68	22.33	21.56
8	PRODUCTION CLERK	18.67	19.14	19.62	20.21	20.82	21.44	22.09	21.34
	CITICO FILTER PLANT								
9	LABORATORY WORKER	18.71	19.18	19.66	20.25	20.85	21.49	22.13	21.39
10	LABORERS-AFTER 6 MO.								
11	TEMP. LABORER	9.00	9.23	9.46	8.91	9.18	9.45	9.74	9.40
	OUTSIDE COMMERCIAL								
12	METER REPAIRMAN	20.10	20.60	21.12	21.75	22.41	23.08	23.77	22.97
13	ON & OFF MAN	20.09	20.59	21.10	21.73	22.38	23.05	23.74	22.94
14	METER READER	19.93	20.43	20.94	21.57	22.22	22.89	23.58	22.77
15	RELIEF PERSON	19.93	20.43	20.94	21.57	22.22	22.89	23.58	22.77
16	FIELD SERVICE RECORDS SPECIALIST	18.67	19.14	19.62	20.21	20.82	21.44	22.09	21.34
17	TEMP. LABORER	9.00	9.23	9.46	9.74	10.04	10.34	10.65	10.29
18	FIELD REPRESENTATIVE	20.27	20.78	21.30	21.94	22.60	23.28	23.98	23.17
31	FIELD SERVICE PERSON	22.93	23.50	24.09	24.81	25.55	26.32	27.11	26.19
	DISTRIBUTION DEPT.								
19	HEAVY EQUIP OPERATOR	20.01	20.51	21.02	21.65	22.30	22.97	23.66	22.86
20	TRUCK DRIVER/UTILITY MAN	19.85	20.35	20.86	21.49	22.13	22.79	23.48	22.68
21	UTILITY MAN	19.59	20.08	20.58	21.20	21.84	22.50	23.17	22.39
22	OFF SHIFT UTILITY WORKER								
23	DISTRIBUTION CLERK	18.67	19.14	19.62	20.21	20.82	21.44	22.09	21.34
24	LABORERS-AFTER 6 MO.								
25	TEMP. LABORER	9.00	9.23	9.46	9.74	10.04	10.34	10.65	10.29
	OFFICE & CLERICAL								
26	ACCOUNTING CLERK								
27	ENGINEERING CLERK	18.67	19.14	19.62	20.21	20.82	21.44	22.09	21.34
28	CUST SERVICE REP								
29	DRAFTSMAN	18.71	19.18	19.66	20.25	20.86	21.49	22.13	21.39
30	TEMP. WORKER	7.51	7.70	7.89	8.13	8.37	8.62	8.88	8.58

ANTICIPATED UNION WAGE INCREASE 3.00%

NUMBER OF DAYS PAY RATES IN EFFECT:

	ATTRITION TEST PERIOD
# DAYS FROM 9/1/2008 THRU 10/31/2008	61
# DAYS FROM 11/01/2008 THRU 8/31/2009	304
TOTAL DAYS	365

TENNESSEE AMERICAN WATER COMPANY
PAYROLL STUDY FOR RATE CASE
TEST YEAR: NOVEMBER 30, 2007
CALCULATION OF NON-EXEMPT SALARY

	CURRENT WAGE $	WAGE INCREASE 4/1/08 $	WAGE INCREASE 4/1/09 $	AVG WAGE RATE FOR ATTRITION YEAR $	WAGE RATE FOR NORMALIZED YEAR $
25000045 Griffith, Vicki L.	42,900	44,444	46,044	45,115	42,900

ATTRITION TEST YEAR

# DAYS 9/1/08 THRU 3/31/09:		212
# DAYS 4/1/09 THRU 8/31/09:		153
TOTAL DAYS		365
PERCENTAGE WAGE INCREASE	3.60%	103.60%

TENNESSEE AMERICAN WATER COMPANY
PAYROLL STUDY FOR RATE CASE
TEST YEAR: NOVEMBER 30, 2007
CALCULATION OF SALARIED EMPLOYEES WAGES

		CURRENT SALARY $	SALARY INCREASE 4/1/08 $	SALARY INCREASE 4/1/09 $	AVG WAGE RATE FOR ATTRITION YEAR $	WAGE RATE FOR NORMALIZED YEAR $
Banks, Kathleen A.		60,800	62,989	65,256	63,939	60,800
Bartley, Rachel M.		87,050	90,184	93,430	91,545	87,050
Bennette, Michael J.		71,450	74,022	76,687	75,139	71,450
Betty, Steven W.		54,850	56,825	58,870	57,682	54,850
Bishop, Monty L.		101,050	104,688	108,457	106,268	101,050
Blevins, Marvin R.		58,000	60,088	62,251	60,995	58,000
Bratcher, Neil F.		65,100	67,444	69,872	68,461	65,100
Cummings, Pamela B.		78,650	81,481	84,415	82,711	78,650
Dalton, Kimberly M.		58,100	60,192	62,359	61,100	58,100
Highsmith, Kevin B.		52,500	54,390	56,348	55,211	52,500
Holmes, Susan T.		80,200	83,087	86,078	84,341	80,200
McBay, David E.		49,800	51,593	53,450	52,371	49,800
Moorhouse, James Stan		62,200	64,439	66,759	65,412	62,200
Morrison, Leah T.		63,800	66,097	68,476	67,094	63,800
Norwood, R. Gary		68,400	70,862	73,413	71,932	68,400
Scealf, Virginia B.		57,650	59,725	61,876	60,627	57,650
Schleifer, Ronald C.		74,700	77,389	80,175	78,557	74,700
Taylor, Randal D.		82,900	85,884	88,976	87,160	82,900
Thornton, Rebecca L.		75,050	77,752	80,551	78,925	75,050
Turley, D. Mark		58,450	60,554	62,734	61,468	58,450
Watson, John S.		118,650	122,921	127,347	124,776	118,650
Zinnanti, Mark J.		90,000	93,240	96,597	94,647	90,000
Durham, Kimberly		45,000	46,620	48,298	47,324	45,000
Adrien Partridge		43,000	44,548	46,152	45,220	43,000
Kate Nartey		51,700	53,561	55,489	54,369	51,700
Engineering Manager	Engineering Manager	90,000	93,240	96,597	94,647	90,000
Brian Markham	Operations Specialist	45,000	46,620	48,298	47,324	45,000

ATTRITION TEST YEAR

# DAYS 9/1/08 THRU 3/31/09:		212
# DAYS 4/1/09 THRU 8/31/09:		153
TOTAL DAYS		365
PERCENTAGE WAGE INCREASE	3.60%	103.60%

Tennessee American Water
Union employees subject to Shift Differential

Name	Differential Hours 0.36	Differential Hours 0.41	
Beets, James E	168.00	280.00	
Camp, Debbie H	1,208.00	456.00	
Cordell, Terry L.	951.00	624.00	
Eady, R. Glenn	1,293.50		
Hutsell, Charlotte A	368.00	433.00	
Odmann, Gary S	96.00		
Pitman, Benjamin J.	1,009.00	536.00	
Robinson, C. Greg	2,098.50		
Worrell, David T.	1,322.75	728.00	
	8,514.75	3,057.00	11,571.75

Tennessee-American Water Company
Labor - December 2, 2006 through November 30, 2007
Shift Differential

Sum of Hours					
Employee Name	**Job Title**	**Shift Code**	**Shift Description**	**Shift Differential**	**Total**
Beets, James E.	Process Technician	2	Second Shift	0.36	168.00
		3	Third Shift	0.41	280.00
Beets, James E. Total					448.00
Camp, Debbie H.	Process Technician	2	Second Shift	0.36	1,208.00
		3	Third Shift	0.41	456.00
Camp, Debbie H. Total					1,664.00
Cordell, Terry L.	Process Technician	2	Second Shift	0.36	951.00
		3	Third Shift	0.41	624.00
Cordell, Terry L. Total					1,575.00
Eady, R. Glenn	Field Service Person		No Shift	0.36	1,293.50
Eady, R. Glenn Total					1,293.50
Hutsell, Charlotte A.	Process Technician	2	Second Shift	0.36	368.00
		3	Third Shift	0.41	433.00
Hutsell, Charlotte A. Total					801.00
Odmann, Gary S.	Process Technician	2	Second Shift	0.36	96.00
Odmann, Gary S. Total					96.00
Pitman, Benjamin J.	Process Technician	2	Second Shift	0.36	1,009.00
		3	Third Shift	0.41	536.00
Pitman, Benjamin J. Total					1,545.00
Robinson, C. Greg	Field Service Person		No Shift	0.36	2,098.50
Robinson, C. Greg Total					2,098.50
Worrell, David T.	Process Technician	2	Second Shift	0.36	1,322.75
		3	Third Shift	0.41	728.00
Worrell, David T. Total					2,050.75
Grand Total					11,571.75

TENNESSEE AMERICAN WATER COMPANY
GROUP INSURANCE-ATTRITION YEAR
TEST YEAR: NOVEMBER 30, 2007

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 12/1/2007	PREMIUM
ACTIVE EMPLOYEES			
LIFE INSURANCE			
(1) LIFE - BASIC (NON-BARGAINING)	2,885,078	$0 180	$519
(2) LIFE - BASIC (BARGAINING)	4,012,912	0 180	$722
(3) A.D. & D. ($10,000 COVERAGE PER EMPLOYEE)	860,000	0 020	$17
(4) A.D. & D. (NON-BARGAINING)	280,000	0 020	$6
(5) LIFE - VOLUNTARY UNDER 30		0 06	
(6) LIFE - VOLUNTARY UNDER 30-34		0 08	
(7) LIFE - VOLUNTARY UNDER 35-39		0 10	
(8) LIFE - VOLUNTARY UNDER 40-44		0 12	
(9) LIFE - VOLUNTARY UNDER 45-49		0 19	
(10) LIFE - VOLUNTARY UNDER 50-54		0 32	
(11) LIFE - VOLUNTARY UNDER 55-59		0 59	
12) LIFE - VOLUNTARY UNDER 60-64		0 75	
(13) LIFE - VOLUNTARY UNDER 65-69		1 37	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		2 21	
(15) LIFE - DEPENDENT SPOUSE		0 25	
(16) LIFE - DEPENDENT CHILDREN		1 20	
(17) LIFE - SUPPLEMENTAL		0 35	
(18) LIFE - OPTIONAL		0 35	
DISABILITY			
(19) LONG TERM DISABILITY (NON UNION ONLY)	160,282	0 40	$641
(20) SHORT TERM MANAGED	114	1 58	$180
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE	17	482 00	$8,194
(23) EMPLOYEES WITH DEPENDENT COVERAGE	97	1,188 00	$115,236
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		36 00	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		85.00	
ACTIVES SUBTOTAL :			$125,516
CONTINUATION OF COVERAGE			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	2	482 00	964
(31) FAMILY (2 OR MORE INDIVIDUALS)		1,188 00	
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		36 00	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		85 00	
		0.00	
CONTINUATION OF COVERAGE SUBTOTAL :			964
TOTAL MONTHLY PREMIUM			126,480
			126,480
REIMBURSEMENTS			
EMPLOYEES WITHOUT DEPENDENT COVERAGE			(932)
EMPLOYEES WITH DEPENDENT COVERAGE			(12,424)
NET COMPANY PREMIUM COST			113,124
PERCENTAGE TO OPERATIONS		79 72%	90,183
TO ANNUALIZE			1,082,196
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X $100/MO)			0
TOTAL ANNUAL COST			$1,082,196

FORM 392 - TOTAL
Revision date: 01/2004

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2007)

COMPANY: Tennessee American Water Co.
MONTH OF: November 2007

Insurance/Employees:						Rate	Premium
		ACTIVE EMPLOYEES					
LIVES	LIFE INSURANCE:						
24	2,433,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$437.94
85	5,023,000	2 Life - Basic (Bargaining)	$0.180	per	$1,000		904.14
85	850,000	3 A. D. & D. ($10,000 cov. per employee)	0.020	per	$1,000		17.00
24	2,433,000	4 A. D. & D. (Non Bargaining)	0.020	per	$1,000		48.66
8	617,656	5 Life - Voluntary Under 30	$0.06	per	$1,000		37.06
4	573,430	6 Life - Voluntary 30-34	$0.08	per	$1,000		45.87
4	406,799	7 Life - Voluntary 35-39	$0.10	per	$1,000		40.68
11	1,127,417	8 Life - Voluntary 40-44	$0.12	per	$1,000		135.29
10	1,256,831	9 Life - Voluntary 45-49	$0.19	per	$1,000		238.80
18	1,825,947	10 Life - Voluntary 50-54	$0.32	per	$1,000		584.30
9	806,401	11 Life - Voluntary 55-59	$0.59	per	$1,000		475.78
2	230,859	12 Life - Voluntary 60-64	$0.75	per	$1,000		173.14
0	0	13 Life - Voluntary 65-69	$1.37	per	$1,000		0.00
0	0	14 Life - Voluntary 70 and over	$2.21	per	$1,000		0.00
56	1,120,000	15 Life - Dependent Spouse	$0.25	per	$1,000		280.00
30	560,000	16 Life - Dependent Children	$1.20	per	$1,000		36.00
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
3	60,000	18 Life - Optional	$0.35	per	$1,000		21.00
	DISABILITY:						
	134,588	19 Long Term Disability (non union only)	$0.400	per	$100		538.35
	109	20 Short-term Managed Disability	$1.58	per	EMPLOYEE		172.22
	0	21 A.& S.-Coverage for New Jersey only	$0.20	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	15	22 Employees without dependent coverage				$482.00	7,230.00
	91	23 Employees with dependent coverage				$1,188.00	108,108.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	1	25 Employees with dependent dental coverage only				$85.00	85.00
					Actives' subtotal:		$119,609.23
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	2	30 Individual (former emp., spouse, or dependent)				$482.00	964.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$964.00
					TOTAL PREMIUM TO BE PAID TO TRUST:		$120,573.23

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF PAYROLL RELATED ITEMS
TEST YEAR: NOVEMBER 30, 2007
PENSION EXPENSE-ATTRITION YEAR

Pension Funding - Actual funding as of December 2008	$1,456,476
Percent to Operation & Maintenance Expenses	79.72%
Pension Costs to Operations	1,161,108

AMERICAN WATER SYSTEM
QUALIFIED PENSION PLAN
2008 FUNDING SCHEDULE

COMPANY	A ALLOCATION OF 20087 PENSION FUNDING	B ESTIMATED FUNDING ON February 15	C ESTIMATED FUNDING ON May 15	D ESTIMATED FUNDING ON August 15	E ESTIMATED FUNDING ON November 14
AMERICAN WATER WORKS COMPANY	$ 17,822	$ 5,393	$ 5,393	$ 3,518	$ 3,518
AMERICAN WATER RESOURCES					
AMERICAN WATER SERVICES	298,421	90,311	90,312	58,899	58,899
AMERICAN WATER WORKS SERVICE COMPANY	17,524,162	5,303,365	5,303,365	3,458,716	3,458,716
ARIZONA-AMERICAN	1,712,512	518,260	518,260	337,996	337,996
CALIFORNIA-AMERICAN	3,167,040	958,446	958,446	625,074	625,074
ELIZABETHTOWN	2,783,898	842,495	842,495	549,454	549,454
HAWAII-AMERICAN	250,043	75,670	75,671	49,351	49,351
ILLINOIS-AMERICAN	5,734,111	1,735,324	1,735,323	1,131,732	1,131,732
INDIANA-AMERICAN	3,941,777	1,192,907	1,192,906	777,982	777,982
IOWA-AMERICAN	848,724	256,851	256,851	167,511	167,511
KENTUCKY-AMERICAN	1,589,000	480,882	480,882	313,618	313,618
LONG ISLAND	1,614,755	488,675	488,676	318,702	318,702
MARYLAND-AMERICAN	100,564	30,434	30,434	19,848	19,848
MICHIGAN-AMERICAN	91,671	27,742	27,743	18,093	18,093
MISSOURI-AMERICAN	8,082,706	2,446,082	2,446,082	1,595,271	1,595,271
NEW JERSEY-AMERICAN	6,761,404	2,046,214	2,046,214	1,334,488	1,334,488
NEW MEXICO-AMERICAN	298,394	90,303	90,303	58,894	58,894
OHIO-AMERICAN	1,133,360	342,991	342,991	223,689	223,689
PENNSYLVANIA-AMERICAN	13,054,683	3,950,760	3,950,759	2,576,582	2,576,582
TENNESSEE-AMERICAN	1,456,476	440,776	440,776	287,462	287,462
TEXAS-AMERICAN	149,026	45,100	45,100	29,413	29,413
VIRGINIA-AMERICAN	993,420	300,640	300,640	196,070	196,070
VIRGINIA EASTERN	95,235	28,822	28,821	18,796	18,796
WEST VIRGINIA-AMERICAN	4,300,796	1,301,557	1,301,557	848,841	848,841
	$ 76,000,000	$ 23,000,000	$ 23,000,000	$ 15,000,000	$ 15,000,000
		23,000,000	23,000,000	15,000,000	15,000,000

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TENNESSEE AMERICAN WATER COMPANY
PAYROLL TAXES-ATTRITION YEAR
TEST YEAR: NOVEMBER 30, 2007

FICA

PAYROLL SUBJECT TO MEDICARE TAX	$6,235,095
TAXABLE BENEFITS	0
PRO FORMA RATE (NO LIMIT)	1.45%
PAYROLL SUBJECT TO SOC SEC TAX	6,208,051
TAXABLE BENEFITS	0
PRO FORMA RATE	6.20%
SOCIAL SECURITY TAX	384,899
MEDICARE TAX	90,409
TOTAL TAX	475,308
FICA LIMIT $102,000	
PERCENT TO O&M	79.72%
TO OPERATIONS	378,917

FUTA / SUTA TAXES

	FUTA	SUTA
NUMBER OF EMPLOYEES	114	114
TAXABLE BASE	7,000	7,000
	798,000	798,000
TEMPORARY EMPLOYEES	0	0
	798,000	798,000
RATE	0.800%	0.400%
TOTAL TAX	6,384	3,192
PERCENT TO O&M	79.720%	79.720%
TO OPERATIONS	5,089	2,545

Social Security Online

Office of the Chief Actuary

Automatic Increases

Cost-of-Living Adjustment

Wage-indexed Amounts

Automatic Increases

Contribution and Benefit Base

Updated October 17, 2007

Social Security's Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. The same annual limit also applies when those earnings are used in a benefit computation. This limit increases each year with increases in the national average wage index. We call this annual limit the contribution and benefit base. For earnings in 2008, this base is $102,000.

The OASDI tax rate for wages paid in 2008 is set by statute at 6.2 percent for employees and employers, each. Thus, an individual with wages equal to or larger than $102,000 would contribute $6,324.00 to the OASDI program in 2008, and his or her employer would contribute the same amount. The OASDI tax rate for self-employment income in 2008 is 12.4 percent. (Tax rates of 1.45 percent for employees and employers, each, and 2.90 percent for self-employed persons, are applied to *all* earnings—without a taxable maximum—under Medicare's Hospital Insurance program.)

Contribution and benefit bases, 1937-2008

Year	Amount	Year	Amount	Year	Amount
1937-50	$3,000	1981	$29,700	1996	$62,700
1951-54	3,600	1982	32,400	1997	65,400
1955-58	4,200	1983	35,700	1998	68,400
1959-65	4,800	1984	37,800	1999	72,600
1966-67	6,600	1985	39,600	2000	76,200
1968-71	7,800	1986	42,000	2001	80,400
1972	9,000	1987	43,800	2002	84,900
1973	10,800	1988	45,000	2003	87,000
1974	13,200	1989	48,000	2004	87,900
1975	14,100	1990	51,300	2005	90,000
1976	15,300	1991	53,400	2006	94,200
1977	16,500	1992	55,500	2007	97,500
1978	17,700	1993	57,600	2008	102,000
1979	22,900	1994	60,600		
1980	25,900	1995	61,200		

Note: Amounts for 1937-74 and for 1979-81 were set by statute; all other amounts were determined under automatic adjustment provisions of the Social Security Act

Federal Insurance Contributions Act tax

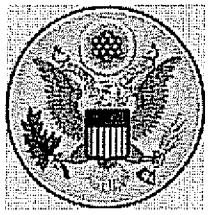
From Wikipedia, the free encyclopedia
(Redirected from FICA)

The **Federal Insurance Contributions Act (FICA) tax** is a United States payroll (or employment) tax[1] imposed by the federal government on both employees and employers to fund Social Security and Medicare—federal programs that provide benefits for retirees, the disabled, and children of deceased workers. Social Security benefits include old-age, survivors, and disability insurance (OASDI); Medicare provides hospital insurance benefits.

Contents

- 1 How the tax is calculated
  - 1.1 Overview
  - 1.2 "Regular" employees (most wage-earners)
  - 1.3 Self-employed people
  - 1.4 Exemption for certain full-time students
- 2 History
- 3 Criticism
  - 3.1 Role of government
  - 3.2 Regressive
- 4 See also
- 5 References
- 6 External links

Taxation in the United States



This article is part of the series:
Politics and government of the United States

Federal taxation
History
Internal Revenue Service
Court · Forms · Code
Income tax · Payroll tax
Alternative Minimum Tax
Estate tax · Excise tax
Gift tax · Corporate tax
Capital gains tax

State & local taxation
State income tax [show]
Sales tax · Use tax
Property tax
State tax levels

FairTax · Flat tax

[show]
Tax protester arguments
Federal tax reform
Constitutional
Statutory · Conspiracy

Tax rates around the world
Tax revenue as % of GDP

Part of the **Taxation** series
Taxation by country
• project

How the tax is calculated

Overview

The Center on Budget and Policy Priorities states that *three-fourths* of taxpayers pay more in payroll taxes than they do in income taxes.[2] The FICA tax is considered a regressive tax on income (with no standard deduction or personal exemption deduction) and is imposed (for the year 2008) only on the first $102,000 of gross wages. The tax is not imposed on investment income (such as interest and dividends).

"Regular" employees (most wage-earners)

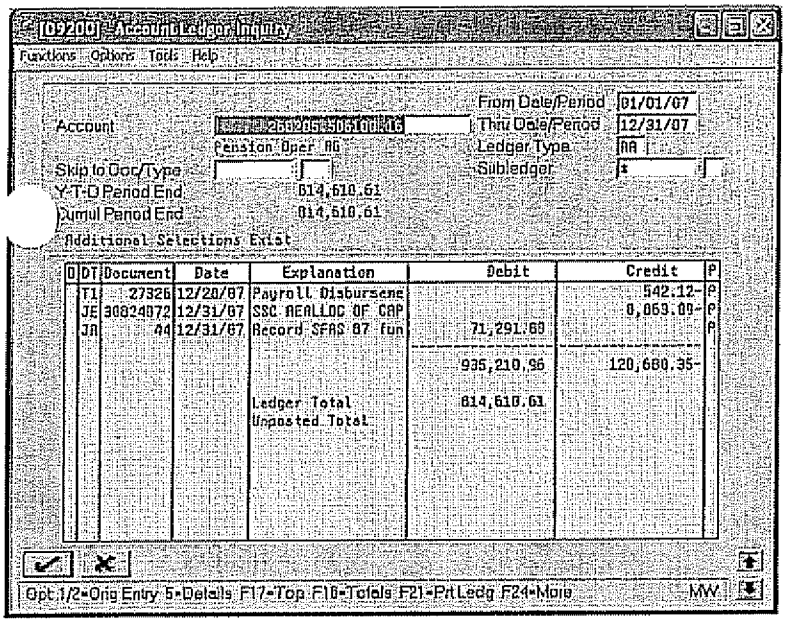
For 2008, the employee's share of the Social Security portion of the tax is 6.2% of gross compensation up to a limit of $102,000 of compensation. This limit, known as the Social Security Wage Base, goes up each year based on average national wages and, in general, at a faster rate than the Consumer Price Index (CPI-U). The employee's share of the Medicare portion is 1.45% of wages with no limit. The employer is also liable for separate 6.2% and 1.45% Social Security and Medicare taxes,

TENNESSEE AMERICAN WATER COMPANY
GROUP INSURANCE-NORMALIZED
TEST YEAR: NOVEMBER 30, 2007

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 12/1/2007	PREMIUM
ACTIVE EMPLOYEES			
LIFE INSURANCE			
(1) LIFE - BASIC (NON-BARGAINING)	2,830,425	$0.180	509
(2) LIFE - BASIC (BARGAINING)	4,059,186	$0.180	731
(3) A.D & D ($10,000 COVERAGE PER EMPLOYEE)	860,000	$0.020	17
(4) A.D. & D. (NON-BARGAINING)	280,000	$0.020	6
(5) LIFE - VOLUNTARY UNDER 30		$0.060	
(6) LIFE - VOLUNTARY UNDER 30-34		$0.080	
(7) LIFE - VOLUNTARY UNDER 35-39		$0.100	
(8) LIFE - VOLUNTARY UNDER 40-44		$0.120	
(9) LIFE - VOLUNTARY UNDER 45-49		$0.190	
(10) LIFE - VOLUNTARY UNDER 50-54		$0.320	
(11) LIFE - VOLUNTARY UNDER 55-59		$0.590	
12) LIFE - VOLUNTARY UNDER 60-64		$0.750	
(13) LIFE - VOLUNTARY UNDER 65-69		$1.370	
(14) LIFE - VOLUNTARY UNDER 70 AND OVER		$2.210	
(15) LIFE - DEPENDENT SPOUSE		$0.250	
(16) LIFE - DEPENDENT CHILDREN		$1.200	
(17) LIFE - SUPPLEMENTAL		$0.350	
(18) LIFE - OPTIONAL		$0.350	
		$0.000	
DISABILITY			
(19) LONG TERM DISABILITY (NON UNION ONLY)	157,246	$0.400	629
(20) SHORT TERM MANAGED	114	$1.580	180
(21) A & S - COVERAGE FOR NEW JERSEY ONLY			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(22) EMPLOYEES WITHOUT DEPENDENT COVERAGE	17	$482.000	8,194
(23) EMPLOYEES WITH DEPENDENT COVERAGE	97	$1,188.000	115,236
(24) EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		$36.000	
(25) EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		$85.000	
ACTIVES SUBTOTAL :			125,502
CONTINUATION OF COVERAGE			
MEDICAL, DENTAL & PRESCRIPTION COVERAGE			
(30) INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)	1	$482.000	482
(31) FAMILY (2 OR MORE INDIVIDUALS)		$1,188.000	
(32) UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		$36.000	
(33) UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		$85.000	
		$0.000	
CONTINUATION OF COVERAGE SUBTOTAL :			482
TOTAL MONTHLY PREMIUM			125,984
REIMBURSEMENTS			
EMPLOYEES WITHOUT DEPENDENT COVERAGE			(932)
EMPLOYEES WITH DEPENDENT COVERAGE			(12,424)
NET COMPANY PREMIUM COST			112,628
PERCENTAGE TO OPERATIONS		79.72%	89,787
TO ANNUALIZE			1,077,444
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X $100/MO)			0
TOTAL ANNUAL COST			1,077,444

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF PAYROLL RELATED ITEMS
TEST YEAR: NOVEMBER 30, 2007
PENSION EXPENSE-NORMALIZED

Pension Cost - December 2007	71,291
To Annualize	855,492
Percent to Operation & Maintenance Expenses	79.72%
Pension Costs to Operations	682,001


[DP200] Account Ledger Inquiry
Functions Options Tools Help
Account
Pension Oper AG
From Date/Period 01/01/07
Thru Date/Period 12/31/07
Ledger Type AA
Subledger
Skip to Doc/Type
Y-T-D Period End 614,610.61
Cumul Period End 614,610.61
Additional Selections Exist
D DT Document Date Explanation Debit Credit P
T1 27326 12/20/07 Payroll Disbursene 542.12- P
JE 30824072 12/31/07 SSC REALLOC OF CAP 8,069.09- P
JN 44 12/31/07 Record SFAS 87 fun 71,291.60 P
935,210.96 120,680.35-
Ledger Total 614,610.61
Unposted Total
Opt 1/2=Orig Entry 5=Details F17=Top F10=Totals F21=Prt Ledg F24=More
MW

TENNESSEE AMERICAN WATER COMPANY
PAYROLL TAXES-NORMALIZED
TEST YEAR: NOVEMBER 30, 2007

FICA

PAYROLL SUBJECT TO MEDICARE TAX	$6,178,214
TAXABLE BENEFITS	0
PRO FORMA RATE (NO LIMIT)	1.45%
PAYROLL SUBJECT TO SOC SEC TAX	6,161,564
TAXABLE BENEFITS	0
PRO FORMA RATE	6.20%
SOCIAL SECURITY TAX	382,017
MEDICARE TAX	89,584
TOTAL TAX	471,601
FICA LIMIT $102,000	
PERCENT TO O&M	79.72%
TO OPERATIONS	375,962

FUTA / SUTA TAXES	FUTA $	SUTA $
NUMBER OF EMPLOYEES	114	114
TAXABLE BASE	7,000	7,000
	798,000	798,000
TEMPORARY EMPLOYEES	0	0
	798,000	798,000
RATE	0.800%	0.400%
TOTAL TAX	6,384	3,192
PERCENT TO O&M	79.72%	79.72%
TO OPERATIONS	5,089	2,545

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF PAYROLL RELATED ITEMS
TEST YEAR: NOVEMBER 30, 2007
DEFINED CONTRIBUTION EXPENSE
ATTRITION YEAR

Defined Contribution Plan Expense @ 11/30/07					70,567
Union hired between 1/1/01 - 01/01/08					
Base Pay for new hires					
Non union hired after 1/1/06		**ATTRITION YEAR**			
	HIRE DATE	**BASE PAY**			
Atkins, Kelly L	9/12/2005	48,202			
Billups, Brian D	3/13/2006	48,793			
Blevins, Timothy B	10/13/2003	48,515			
Blevins, Waylon T	2/1/2005	52,286			
Boyer, John B	2/21/2005	48,976			
Burrell, Dale R	2/10/2003	54,638			
Chrnalogar, Adam D	10/6/2003	54,298			
Gamble, Robert A	12/1/2003	56,701			
Griffith, Michael J	10/3/2005	48,986			
Ha, Jason T	9/22/2003	55,340			
Haws, Erich S	2/7/2005	50,698			
Hester, Herbert F	1/30/2006	48,489			
Hindman, Roy C	2/24/2005	47,336			
Jenkins, Lamar O	3/27/2006	48,194			
Jones, Jeffrey A	7/25/2005	48,611			
Justice, Matthew W	2/14/2005	48,984			
King, Elijah J	2/2/2005	49,751			
Knight, Stacy L	10/10/2005	48,489			
McGhee, Brian S	5/15/2006	48,318			
McNabb, David A	2/15/2005	52,717			
Morgan, Donald R	4/21/2006	48,318			
O'Donnell, William T	1/20/2003	48,053			
Seebeck, Jurgen Jr D	1/13/2003	55,606			
Stafford, Jeffrey R	9/23/2005	48,194			
Watts, Daniel L	1/31/2005	55,295			
Welch, Billy J	2/10/2005	48,672			
Williams, Derick D	9/19/2005	48,767			
Richard Bednarski	10/23/2006	51,821			
Truck driver/utility worker		47,356			
Johnson, Courtney	10/24/2006	48,211			
Field Services Rep		48,379			
Adrien Partridge	10/9/2006	45,220			
Kate Nartey	9/11/2006	54,369			
Engineering Manager		94,647			
Brian Markham	2/18/2008	47,324			
Laborer/Process Tech in train		45,059			
Process Technician		54,413			
Beets, James	4/9/2007	47,844			
Blevins, William	4/20/2007	48,379			
Layne, Chase N	4/16/2007	48,379			
Talley, Dustin L	4/2/2007	48,379			
Moorhouse, James Stan	1/21/2007	65,412			
Durham, Kimberly	4/5/2007	47,324			
	Adjustment amt attrition year		2,203,742	5.25%	115,696
	adjustment for year				45,129
	43		2,203,742	5.25%	115,696
					45,129

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF PAYROLL RELATED ITEMS
TEST YEAR: NOVEMBER 30, 2007
DEFINED CONTRIBUTION EXPENSE
NORMALIZED YEAR

Defined Contribution Plan Expense @ 11/30/07					70,567
Union hired between 1/1/01 - 01/01/08					
Base Pay for new hires					
Non union hired after 1/1/06		**NORMALIZED YEAR**			
	HIRE DATE	**BASE PAY**			
Atkins, Kelly L.	9/12/2005	47,016			
Billups, Brian D.	3/13/2006	47,593			
Blevins, Timothy B.	10/13/2003	47,322			
Blevins, Waylon T.	2/1/2005	51,018			
Boyer, John B.	2/21/2005	47,771			
Burrell, Dale R.	2/10/2003	53,308			
Chmalogar, Adam D.	10/6/2003	52,977			
Gamble, Robert A.	12/1/2003	55,312			
Griffith, Michael J.	10/3/2005	47,798			
Ha, Jason T.	9/22/2003	53,993			
Haws, Erich S.	2/7/2005	49,469			
Hester, Herbert F.	1/30/2006	47,296			
Hindman, Roy C.	2/24/2005	46,188			
Jenkins, Lamar O.	3/27/2006	47,008			
Jones, Jeffrey A.	7/25/2005	47,415			
Justice, Matthew W.	2/14/2005	47,779			
King, Elijah J	2/2/2005	48,545			
Knight, Stacy L.	10/10/2005	47,296			
McGhee, Brian S	5/15/2006	47,131			
McNabb, David A.	2/15/2005	51,438			
Morgan, Donald R.	4/21/2006	47,131			
O'Donnell, William T.	1/20/2003	46,882			
Seebeck, Jurgen Jr D.	1/13/2003	54,257			
Stafford, Jeffrey R.	9/23/2005	47,008			
Watts, Daniel L.	1/31/2005	53,941			
Welch, Billy J.	2/10/2005	47,479			
Williams, Derick D.	9/19/2005	47,567			
Richard Bednarski	10/23/2006	50,564			
Truck driver/utility worker		46,207			
Johnson, Courtney	10/24/2006	47,025			
Field Services Rep		47,189			
Adrien Partridge	10/9/2006	43,000			
Kate Nartey	9/11/2006	51,700			
Engineering Manager		90,000			
Brian Markham	2/18/2008	45,000			
Laborer/Process Tech in train		43,952			
Process Technician		53,098			
Beets, James	4/9/2007	46,675			
Blevins, William	4/20/2007	47,189			
Layne, Chase N	4/16/2007	47,189			
Talley, Dustin L.	4/2/2007	47,189			
Moorhouse, James Stan	1/21/2007	62,200			
Durham, Kimberly	4/5/2007	45,000			
	Adjustment amt normalized year		2,141,115	5.25%	112,409
	adjustment for year				41,841
			2,141,115	5.25%	112,409
			0		41,841

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF OPEB EXPENSE
TEST YEAR: NOVEMBER 30, 2007

ATTRITION YEAR OPEB EXPENSES

2008 FAS 106 COSTS	$793,221
TOTAL PARTICIPANTS IN CALCULATION	302
COST PER PARTICIPANT	2,627
TOTAL REVISED PARTICIPANTS	302
ADJUSTED OPEB COST	793,221

American Water
Retiree Welfare Plan: Annual Valuation
Using data collected as of July 1, 2007
1/1/2008 Cost

COMPANY	Company Code	Locality Code	Total Participants	2008 FAS 106 Cost Allocation %**	Expense Allocation	Retiree Contribution Allocation	2008 FAS 106 Cost + Expected Retiree Contributions Allocation	Feb-15	May-15	Aug-15	Nov-14	2008 Receivable $ 1,618,000.00 Estimated Annual Subsidy **	2007 FAS 106 Cost Allocation %**	Total 2007 Remaining $1,548,000.00 Subsidy **	2008 FAS 106 Cost Allocation %**	Portion 2008 Remaining $378,597.29 Subsidy **	Total Subsidy **
AMERICAN WATER WORKS COMPANY	2	N/A	54	0.49%	134,027	8,634	142,661	35,715	35,715	35,715	35,716	7,918.40	0.39%	6,029.40	0.40%	1,506.39	15,454.19
AMERICAN WATER SERVICES (AAET, L.P.)	09001	N/A	4	0.04%	10,941	721	11,662	2,916	2,916	2,916	2,914	646.40	0.03%	1,391.40	0.58%	2,184.26	4,222.06
AMERICAN WATER SERVICES (Corp)	09002	N/A	2	0.02%	5,470	361	5,831	1,458	1,458	1,458	1,457	323.20	0.02%	369.20	0.02%	75.32	767.72
AMERICAN WATER RESOURCES	21	N/A	2	0.02%	5,470	361	5,831	1,458	1,458	1,458	1,457	323.20	0.02%	369.20	0.01%	37.66	670.06
AWW SERVICE COMPANY																	
Voorhees	3	Other	235	2.26%	618,166	40,743	658,908	164,727	164,727	164,727	164,727	36,521.60	2.62%	38,058.20	4.61%	17,361.14	92,841.94
Belleville, IL Lab (R)	3	2	29	0.28%	76,587	5,048	81,635	20,409	20,409	20,409	20,408	4,524.80	0.32%	4,047.20	0.39%	1,468.73	10,040.73
Hershey, PA Data Center (W)	3	7	10	0.10%	27,352	1,803	29,155	7,289	7,289	7,289	7,288	1,618.00	0.06%	1,391.40	0.11%	414.26	3,421.66
New England (K)	3	4	-	0.00%	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	-
Richmond, IN Data Center (H)	3	3	0	0.00%	24,617	1,623	26,240	6,560	6,560	6,560	6,560	1,454.40	0.06%	1,236.80	0.10%	378.60	3,069.80
Western (L)	3	6	15	0.14%	38,203	2,524	40,817	10,204	10,204	10,204	10,205	2,262.40	0.31%	4,792.60	0.27%	1,010.81	8,071.81
Haddon Heights IS	3	9	4	0.04%	10,941	721	11,662	2,916	2,916	2,916	2,914	646.40	0.04%	616.40	0.04%	150.64	1,415.44
Northeast Region	3	10	34	0.33%	90,283	5,949	96,232	24,053	24,053	24,053	24,053	5,332.80	0.50%	7,730.00	0.60%	3,012.78	16,075.58
Southeast Region	3	11	144	1.38%	377,464	24,878	402,342	100,586	100,586	100,586	100,584	22,300.80	1.56%	24,117.60	2.31%	8,699.40	55,117.80
Indiana Region	3	12	8	0.05%	16,411	1,082	17,493	4,373	4,373	4,373	4,374	969.60	0.06%	827.60	0.06%	225.96	2,023.16
Illinois Region	3	34	127	1.22%	333,709	21,994	355,694	88,924	88,924	88,924	88,922	19,715.20	1.41%	21,798.60	1.51%	5,688.62	47,206.42
Alton, IL Call Center	3	14	63	0.61%	166,850	10,997	177,847	44,462	44,462	44,462	44,461	9,857.60	0.22%	3,401.20	0.25%	941.49	14,200.29
Shared Services	3	15	107	1.03%	281,730	18,569	300,299	75,075	75,075	75,075	75,074	16,644.80	1.26%	19,479.60	1.18%	4,443.85	40,568.25
Pennsacola Call Center	3	16	183	1.76%	481,403	31,729	513,132	128,283	128,283	128,283	128,283	28,441.60	0.02%	309.20	0.02%	75.32	28,826.12
ITS	3	17	108	1.04%	284,465	18,749	303,214	75,804	75,804	75,804	75,802	16,806.40	1.04%	16,078.40	1.10%	4,481.51	37,366.31
Procurement/Supply Chain	3	18	12	0.12%	32,023	2,163	34,886	8,747	8,747	8,747	8,745	1,939.20	0.13%	2,009.60	0.40%	1,506.39	5,455.39
Total AWWS			1,088	10.46%	2,881,094	188,572	3,049,636	762,412	762,412	762,412	762,409	169,033.60	9.56%	147,797.60	13.24%	49,881.50	366,692.70
NORTHEAST REGION																	
LONG ISLAND	38	N/A	207	1.99%	544,313	35,875	580,188	145,047	145,047	145,047	145,047	32,158.40	2.12%	32,775.20	2.77%	10,481.74	75,365.34
NEW JERSEY - AM	18	N/A	1,005	9.66%	2,642,245	174,148	2,816,393	704,098	704,098	704,098	704,099	156,105.60	9.03%	148,679.60	11.40%	42,032.60	347,817.40
ELIZABETHTOWN			779	7.49%	2,048,698	135,028	2,183,726	545,932	545,932	545,932	545,930	121,036.40	7.11%	109,920.00	0.00%	-	230,956.00
Total Northeast Region			1,991	19.14%	5,235,256	345,051	5,580,307	1,395,077	1,395,077	1,395,077	1,395,078	309,302.40	18.89%	291,575.60	14.17%	53,363.83	654,241.83
SOUTHEAST REGION																	
KENTUCKY - AM	12	N/A	295	2.56%	700,222	46,151	746,373	186,593	186,593	186,593	186,594	41,389.60	2.69%	41,587.40	3.07%	13,591.64	96,568.64
MARYLAND - AM	13	N/A	30	0.29%	79,322	5,228	84,550	21,138	21,138	21,138	21,136	4,686.40	0.29%	4,483.40	0.40%	1,506.39	10,676.19
PENNSYLVANIA - AM	24	N/A	2,146	20.63%	5,642,810	371,911	6,014,721	1,503,680	1,503,680	1,503,680	1,503,681	333,380.80	20.85%	322,341.00	23.65%	89,665.24	744,787.04
TENNESSEE - AM	29,107	N/A	302	2.90%	793,221	52,281	845,502	211,376	211,376	211,376	211,374	46,864.00	3.00%	46,380.00	3.34%	12,578.35	105,822.35
VIRGINIA - AM - EASTERN DISTRICT	42	N/A	12	0.12%	32,023	2,163	34,886	8,747	8,747	8,747	8,745	1,939.20	0.11%	1,700.60	0.13%	480.58	4,120.38
VIRGINIA - AM	27	N/A	164	1.58%	432,168	29,484	460,652	115,163	115,163	115,163	115,163	25,532.80	1.65%	25,972.80	1.94%	7,305.99	58,811.59
WEST VIRGINIA - AM	28,1	N/A	738	7.07%	1,933,817	127,456	2,061,273	515,318	515,318	515,318	515,318	114,251.20	7.26%	112,548.80	8.35%	31,445.87	258,245.87
Total Southeast Region			3,659	35.15%	9,614,363	633,674	10,246,057	2,562,015	2,562,015	2,562,015	2,562,012	568,024.00	35.99%	555,014.00	40.86%	163,952.99	1,276,990.99
CENTRAL REGION																	
ILLINOIS - AM	9	N/A	723	6.95%	1,900,994	125,293	2,026,287	506,572	506,572	506,572	506,571	112,312.00	7.26%	111,312.00	8.22%	30,958.30	254,580.30
INDIANA - AM	10	N/A	717	6.89%	1,884,583	124,211	2,008,794	502,199	502,199	502,199	502,197	111,342.40	6.85%	105,901.00	7.84%	29,525.23	246,768.63
IOWA - AM	11	N/A	163	1.57%	429,433	28,304	457,737	114,434	114,434	114,434	114,435	25,371.20	1.60%	24,736.00	1.80%	6,776.75	56,885.95
MICHIGAN - AM	16	N/A	15	0.14%	36,293	2,524	40,817	10,204	10,204	10,204	10,205	2,262.40	0.16%	2,782.60	0.16%	577.68	5,723.05
MISSOURI - AM	17	N/A	466	4.67%	1,277,359	84,190	1,361,549	340,387	340,387	340,387	340,388	75,467.20	4.87%	75,290.20	5.78%	21,707.32	172,524.72
ST. LOUIS	22	N/A	894	8.59%	2,349,575	154,959	2,504,434	626,109	626,109	626,109	626,107	138,814.40	6.51%	131,564.60	0.00%	-	270,379.00
OHIO - AM			180	1.73%	473,197	31,188	504,385	126,096	126,096	126,096	126,097	27,956.80	1.78%	27,518.80	1.80%	7,155.35	62,630.95
Total Central Region			3,178	30.54%	8,353,434	550,569	8,904,003	2,226,001	2,226,001	2,226,001	2,226,000	493,526.40	30.99%	479,105.40	25.72%	96,860.63	1,069,492.63
WEST REGION																	
CALIFORNIA - AM	5	N/A	339	3.25%	859,054	56,590	947,544	236,886	236,886	236,886	236,886	52,520.00	3.29%	50,803.40	3.88%	14,811.97	117,995.37
NEW MEXICO - AM	19	N/A	41	0.39%	103,674	7,031	113,705	28,426	28,426	28,426	28,427	6,302.40	0.41%	6,338.60	0.48%	1,837.87	14,448.87
HAWAII - AM	30	N/A	25	0.24%	65,646	4,327	69,973	17,493	17,493	17,493	17,494	3,878.40	0.22%	3,401.20	0.29%	1,092.13	8,371.73
ARIZONA - AM	23/55	N/A	27	0.26%	71,116	4,687	75,803	18,951	18,951	18,951	18,950	4,201.60	0.25%	3,865.00	0.33%	1,242.77	9,309.37
Total West Region			431	4.14%	1,132,390	74,635	1,207,025	301,756	301,756	301,756	301,757	66,902.40	4.17%	64,408.20	4.98%	18,784.64	150,125.14
TOTAL SYSTEM			10,404	100.00%	27,352,435	1,802,778	29,155,213	7,288,808	7,288,808	7,288,808	7,288,789	1,618,000.00	100.00%	1,548,000.00	100.00%	378,597.29	3,538,597.29
			10,404	100.00%	27,352,435	1,802,778	29,155,213										

* Based on assumption that 80% of active males and 50% of active females will be married at retirement.
** The allocation percentage for each company is equal to the ratio of total participants for that company to total participants for the entire American system.

Allocated by: _____ Date: _____

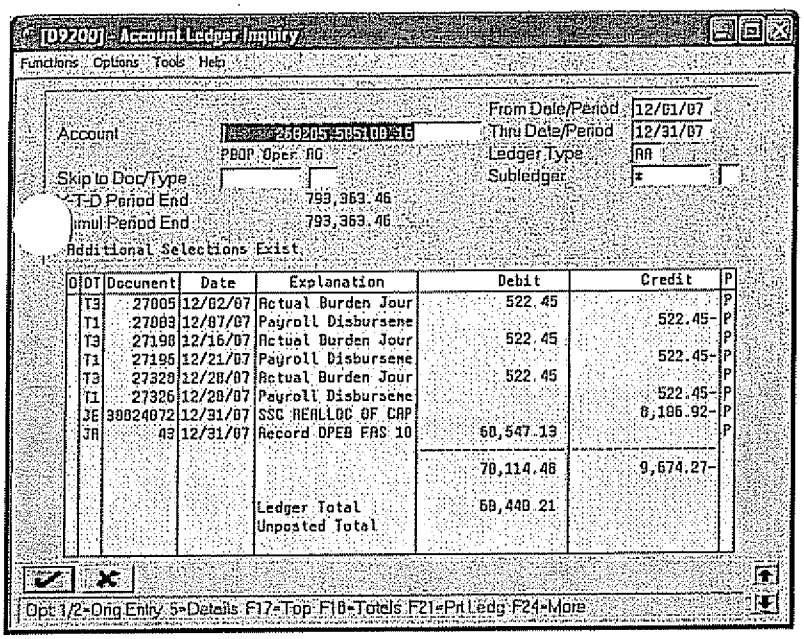
Verified by: _____ Date: _____

TN-TRA-01-Q013-LABOR
Page 56 of 102

Retiree Med Oper Expense @ 12 mo ending 11/30/07			**6,259**	
VEBA for new Union employees hired after 1/1/06				
Billups, Brian D.	3/13/2006	500		
Hester, Herbert F.	1/30/2006	500		
Jenkins, Lamar O.	3/27/2006	500		
McGhee, Brian S.	5/15/2006	500		
Morgan, Donald R	4/21/2006	500		
Richard Bednarski	10/23/2006	500		
Truck driver/utility worker	1/0/1900	500		
Johnson, Courtney	10/24/2006	500		
Field Services Rep	1/0/1900 vacancy	500		
Laborer/Process Tech in train		500		
Process Technician		500		
Beets, James	4/9/2007	500		
Blevins, William	4/20/2007	500		
Layne, Chase N	4/16/2007	500		
Talley, Dustin L.	4/2/2007	500		15 participants
	Annual VEBA cost paid by company		7,500	
Attrition year adjustment			1,241	

NORMALIZED YEAR OPEB EXPENSES

MONTHLY OPEB ACCRUAL FOR 12/31/07			68,547	
TO ANNUALIZE			822,566	
Retiree Med Oper Expense			**6,259**	
VEBA for new Union employees hired after 1/1/06				
Billups, Brian D.	3/13/2006	500		
Hester, Herbert F.	1/30/2006	500		
Jenkins, Lamar O.	3/27/2006	500		
McGhee, Brian S.	5/15/2006	500		
Morgan, Donald R	4/21/2006	500		
Richard Bednarski	10/23/2006	500		
Truck driver/utility worker		500		
Johnson, Courtney	10/24/2006	500		
Field Services Rep		500		
Laborer/Process Tech in train		500		
Process Technician		500		
Beets, James	4/9/2007	500		
Blevins, William	4/20/2007	500		
Layne, Chase N	4/16/2007	500		
Talley, Dustin L.	4/2/2007	500		
	Annual VEBA cost paid by company		7,500	
Attrition year adjustment			1,241	



[D2200] - Account Ledger Inquiry

Functions Options Tools Help

Account [redacted] From Date/Period 12/01/07
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T-D Period End 793,363.46 Subledger *
mul Period End 793,363.46

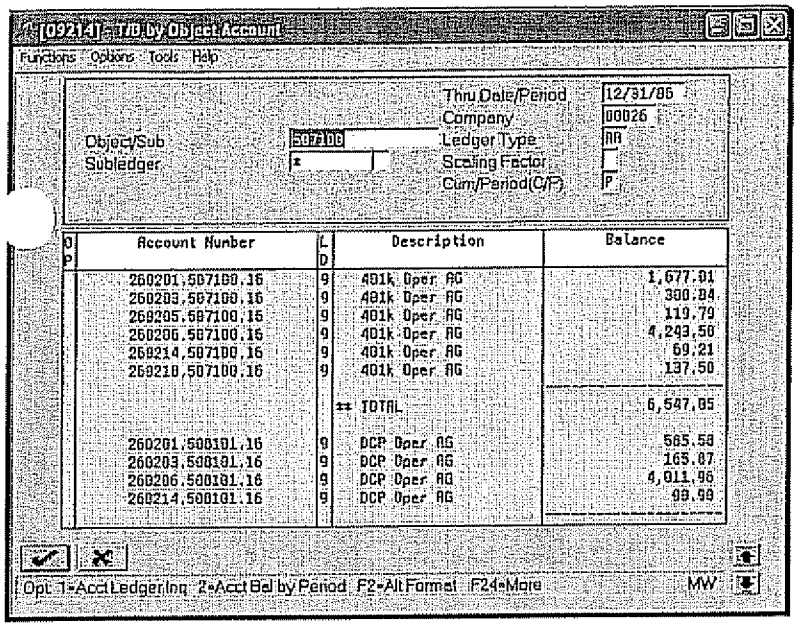
Additional Selections Exist

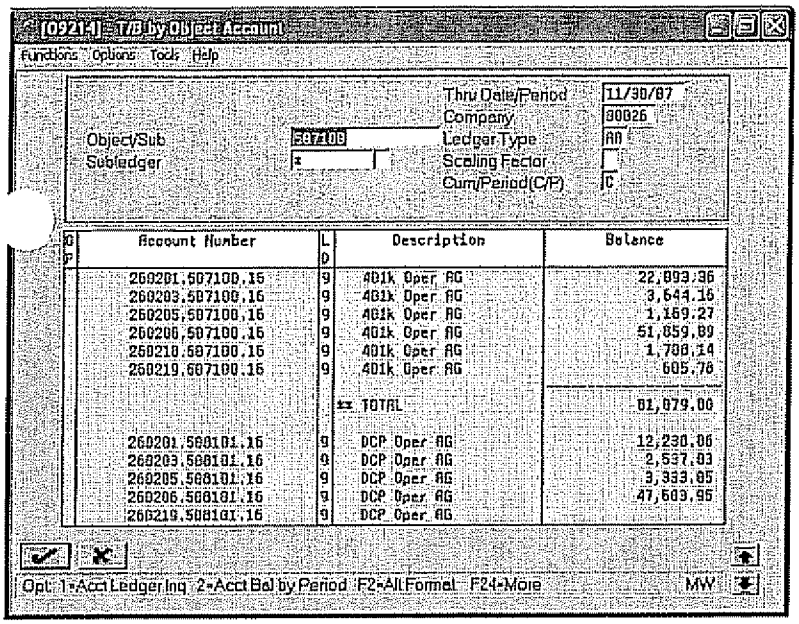
O	DT	Document	Date	Explanation	Debit	Credit	P
	T3	27005	12/02/07	Actual Burden Jour	522.45		P
	T1	27003	12/07/07	Payroll Disburseme		522.45-	P
	T3	27198	12/16/07	Actual Burden Jour	522.45		P
	T1	27195	12/21/07	Payroll Disburseme		522.45-	P
	T3	27328	12/28/07	Actual Burden Jour	522.45		P
	T1	27326	12/28/07	Payroll Disburseme		522.45-	P
	JE	39024072	12/31/07	SSC REALLOC OF CAP		8,106.92-	P
	JR	43	12/31/07	Record OPEB FAS 10	60,547.13		P
					70,114.48	9,674.27-	
				Ledger Total	60,440.21		
				Unposted Total			

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More

TENNESSEE AMERICAN WATER COMPANY
401 (K) / ESOP EXPENSE
TEST YEAR: NOVEMBER 30, 2007

ACCOUNT NUMBER			
92625	401 - K CONTRIBUTIONS EXPENSE	87,627	
	OVERALL SALARIES AND WAGES INCREASE	1.075	
	ADJUSTED AMOUNT - ATTRITION YEAR	94,165	6,538


[09214] - TB by Object Account
Functions Options Tools Help
Thru Date/Period 12/31/06
Company 00026
Object/Sub 507100
Ledger Type AR
Subledger *
Scaling Factor
Cum/Period(C/P) P
O/P
Account Number
L/D
Description
Balance
260201.507100.16 9 401k Oper AG 1,677.01
260203.507100.16 9 401k Oper AG 300.04
260205.507100.16 9 401k Oper AG 119.79
260206.507100.16 9 401k Oper AG 4,243.50
260214.507100.16 9 401k Oper AG 69.21
260210.507100.16 9 401k Oper AG 137.50
** TOTAL 6,547.05
260201.500101.16 9 DCP Oper AG 565.58
260203.500101.16 9 DCP Oper AG 165.07
260206.500101.16 9 DCP Oper AG 4,011.96
260214.500101.16 9 DCP Oper AG 99.98
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More
MW


[0921-1] - T/B by Object Account
Functions Options Tools Help
Thru Date/Period 11/30/07
Company 30026
Object/Sub 507100
Ledger Type AA
Subledger *
Scaling Factor
Cum/Period (C/P) C
Account Number
Description
Balance
260201.507100.16 9 401k Oper AG 22,893.36
260203.507100.16 9 401k Oper AG 3,644.16
260205.507100.16 9 401k Oper AG 1,169.27
260206.507100.16 9 401k Oper AG 51,659.89
260210.507100.16 9 401k Oper AG 1,708.14
260219.507100.16 9 401k Oper AG 605.78
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260201.508101.16 9 DCP Oper AG 12,230.06
260203.508101.16 9 DCP Oper AG 2,537.03
260205.508101.16 9 DCP Oper AG 3,333.85
260206.508101.16 9 DCP Oper AG 47,603.95
260219.508101.16 9 DCP Oper AG
Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Formats F24=More
MW

TENNESSEE AMERICAN WATER COMPANY
EMPLOYEE TERMINATIONS
TEST YEAR: NOVEMBER 30, 2007

EMPLOYEES LEAVING

ADDRESS	EMPLOYEE NAME	TEST YEAR WAGES TOTAL	TEST YEAR REGULAR HOURS	EXPLANATION
UNION EMPLOYEES				
26000068	Baggett, James L.	13523.27	584.00	retired 3/1/07
26000084	Davis, Bennie J. (V)	40552.96	1,984.00	retired 11/1/07
26000128	Jenkins, Sammy R.	45093.82	2,080.00	retired 1/1/08
50271710	Mount, Jason D.	28,440	1,320	resigned 7/6/07
26000006	Odmann, Gary S.	16,743	136	deceased 12/11/07
26000136	Worrell, David T.	62,720	2,161	retired 1/1/08

EMPLOYEE TERMINATIONS
PAYROLL STUDY FOR RATE CASE
TEST YEAR: NOVEMBER 30, 2007

PARTIAL HOURS

ADDRESS	EMPLOYEE NAME	TEST YEAR WAGES TOTAL	TEST YEAR REGULAR HOURS	EXPLANATION
UNION EMPLOYEES				
26000068	Baggett, James L.	13,523	584	retired 3/1/07
26000084	Davis, Bennie J. (V)	40,553	1,984	retired 11/1/07
26000128	Jenkins, Sammy R.	45,094	2,080	retired 1/1/08
50271710	Mount, Jason D.	28,440	1,320	resigned 7/6/07
26000006	Odmann, Gary S.	16,743	136	deceased 12/11/06
26000136	Worrell, David T.	62,720	2,161	retired 1/1/08
50341466	Beets, James	28,705	1,192	hired 4/9/07
50341517	Blevins, William	27,554	1,272	hired 4/20/07
50341514	Layne, Chase N	26,959	1,240	hired 4/16/07
50339372	Talley, Dustin L.	28,514	1,320	hired 4/2/07
SALARY EMPLOYEES				
50390540	Moorhouse, James Stan	62,700	-	hired 1/21/08
26000109	Durham, Kimberly	25,962	1,200	hired 4/5/07
26000141	Schleifer, Ronald C.	-	-	Trf from SC 1/1/08
18508611	Green, Joseph	9,221	400 00	Trf from NJ 9/10/07
50397103	Brian Markham	-	-	hired 2/18/08

TENNESSEE AMERICAN WATER COMPANY
PAYROLL STUDY FOR RATE CASE
TEST YEAR: NOVEMBER 30, 2007

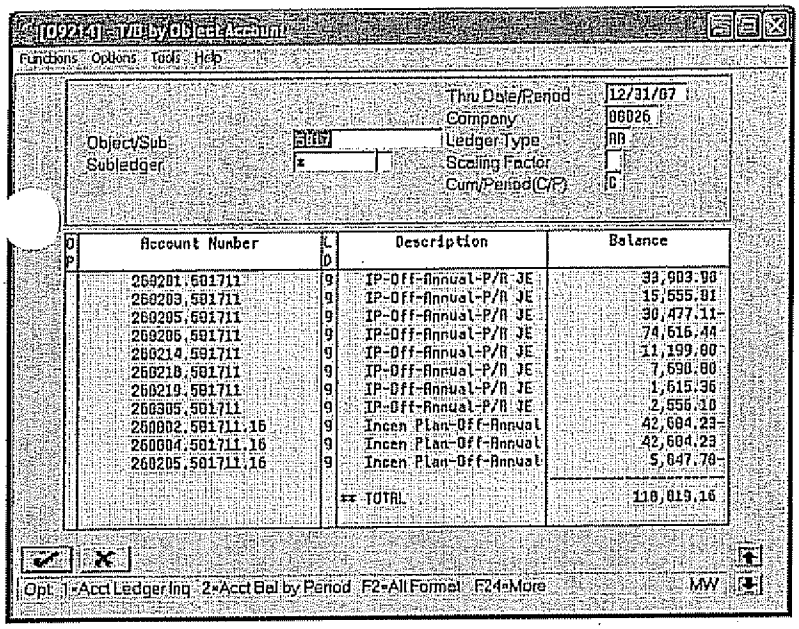
NEW EMPLOYEES

ADDRESS	EMPLOYEE NAME		
UNION EMPLOYEES			
	Truck driver/utility worker	22.68	47,356
	Field Services Rep	23.17	48,379
	Laborer/Process Tech in train	21.58	45,059
	Process Technician	26.06	54,413
SALARIED			
	Engineering Manager		94,647
50397103	Brian Markham		47,324

TENNESSEE AMERICAN WATER COMPANY
PAYROLL STUDY FOR RATE CASE
TEST YEAR: NOVEMBER 30, 2007

INCENTIVE PLAN

2007 COSTS ACCRUED THRU DECEMBER 2007	$110,819


[09214] - Trial Balance by Object Account
Functions Options Tools Help
Thru Date/Period 12/31/07
Company 06026
Object/Sub 5111
Ledger Type AA
Subledger *
Scaling Factor
Cum/Period (C/P) C
Opt Account Number LD Description Balance
260201.501711 9 IP-Off-Annual-P/R JE 33,903.98
260203.501711 9 IP-Off-Annual-P/R JE 15,555.81
260205.501711 9 IP-Off-Annual-P/R JE 30,477.11-
260206.501711 9 IP-Off-Annual-P/R JE 74,616.44
260214.501711 9 IP-Off-Annual-P/R JE 11,199.00
260218.501711 9 IP-Off-Annual-P/R JE 7,690.80
260219.501711 9 IP-Off-Annual-P/R JE 1,615.36
260305.501711 9 IP-Off-Annual-P/R JE 2,556.10
260802.501711.16 9 Incen Plan-Off-Annual 42,604.23-
260804.501711.16 9 Incen Plan-Off-Annual 42,604.23
260205.501711.16 9 Incen Plan-Off-Annual 5,047.78-
** TOTAL 110,019.16
Opt 1=Acct Ledger Inq 2=Acct Bal by Period F2=All Format F24=More
MW

Tennessee American Water Company
Capitalized Labor Hours

	2006	2007											
	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Average
Capitalized Percent	21.46%	18.20%	18.53%	20.18%	20.35%	20.73%	20.61%	20.44%	20.46%	20.42%	20.40%	20.56%	20.20%
												budget	21.71
												p/filing	20.28

AGREEMENT

TENNESSEE-AMERICAN WATER COMPANY

AND

UTILITY WORKERS UNION OF AMERICA

LOCAL 121

A.F.L. – C.I.O.

November 1, 2006 – October 31, 2011

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AGREEMENT

Contract made and entered into as of 1st day of November, 2006 by and between the TENNESSEE-AMERICAN WATER COMPANY and its successors in corporate existence, party of the first part, hereinafter usually referred to as the "Company" and UTILITY WORKERS UNION OF AMERICA, LOCAL 121, affiliated with the A.F.L. – C.I.O., its successors and assigns, party of the second part, hereinafter usually referred to as the "Union" acting for itself and as the representative of employees of the Company in the Bargaining Unit:

WITNESSETH:

The Company and the Union, in consideration of the obligations hereinafter set forth by each of the parties to be kept and performed, do hereby agree as follows:

ARTICLE 1
RECOGNITION AND REPRESENTATION

The Bargaining Unit shall consist of all employees falling into the following described category:

1. The Union is hereby recognized and accepted by the Company as the sole and exclusive bargaining agency for all employees of the Company, excepting employees engaged as auto mechanics, reservoir men, caretakers, watchmen, foremen, supervisors or executives, supervisor of the Outside Commercial Department, confidential secretaries, and all supervisors and professional employees, and the Company agrees that it will negotiate with the accredited representatives of the Union as the representative of employees of the Company in the Bargaining Unit represented.

It is respectfully understood and agreed that the bargaining unit named above shall be covered by this contract between Tennessee-American Water Company and Local 121 of the Utility Workers Union of America, affiliated with the A.F.L.-C.I.O. and Local 121-A of the Utility Workers Union of America, affiliated with the A.F.L.-C.I.O.

DISCRIMINATION

It is recognized by the parties herein that the Company is an Equal Opportunity Employer whose employment policies and personnel practices are such as to insure that all employees and individuals, including disabled individuals and disabled veterans and veterans of the Vietnam era, are treated equally and that recruiting, hiring, training and promoting persons in all job classifications shall be done without regard to race, color, age, religion, national origin, qualifying disability, or sex; that decisions on employment shall be made so as to further the principle of equal employment opportunity; that decisions with regard to promotion are in accord with principles of equal employment opportunities; that all personnel actions, such as compensations, benefits, transfer, layoffs, return from layoff, Company sponsored training, education tuition assistance, social and recreation programs will be administered without regard to race, color, age, religion, national origin, qualifying disability, or sex.

In all sections of this Contract, any reference to gender shall mean either sex. The Company agrees that there shall be no interference with the right of employees covered by the terms of this contract to become a member of the Union and that there shall be no discrimination by the Company or its agents against any employee because of his/her membership in the Union.

ARTICLE 2
NO STRIKE OR LOCKOUT

In furtherance of harmonious relations among employees, the management and the public, it is mutually agreed by the parties hereto that there shall be no lockout, strike, work stoppage or intentional slowdown during the term of the Agreement, and this mutual Agreement shall continue through the future relations between the parties hereto and it is agreed that all matters of dispute shall be settled by arbitration, as herein provided. However, there shall be no liability on the part of the Union for any strike, work stoppage or intentional slowdown when such strike, work stoppage or intentional slowdown is not authorized by the Union; and when, in addition, duly authorized officers of the Local Union shall within five (5) hours after notification by the Company sign and cause to be posted in prominent places within the offices or plant of the Water Company, a notice that the strike, work stoppage or intentional slowdown was not authorized by the Local Union and directing all employees to return to their respective jobs promptly or to cease any action which may adversely affect any operation of the Company. The Company shall have authority to discipline any employee or employees engaged in any unauthorized strike, work stoppage, or intentional slowdown.

ARTICLE 3
ADJUSTMENT PROCEDURES

In recognition of the fact that the Company and its employees represented by the Union have a mutual responsibility to the public which requires that disagreements arising between the employees and the management be settled in an orderly way without interruption to water service, it is agreed that differences which may arise between the employees and the management of the nature of those mentioned in the various sections of this Article 3 below shall be adjusted in accordance with the provisions of the succeeding sections of this Article.

Any disagreement, dispute or grievance which shall arise between the Union or the employees and the Company with respect to the interpretation or application of any of the terms or provisions of this Contract shall be, during the term of this Contract, settled by the following procedure:

A. Such disagreement, dispute or grievance with respect to the interpretation or application of any of the terms or provisions of this Contract must be submitted within five (5) working days of the occurrence of such disagreement, dispute, or grievance by the employee to his immediate supervisor.

Step 1 Disagreements, disputes or grievances may be adjusted by direct contact between the employee and/or through his/her Union representative and the employee's immediate supervisor.

Step 2: However, if the disagreement, dispute or grievance cannot be resolved at this level within five (5) working days, it may be submitted in writing to the department head. At this step, the employee may be accompanied by a Union representative and the department head may be accompanied by the supervisor.

Step 3: If the grievance is not settled, the matter shall be referred in writing to the senior ranking official or designated representative within ten (10) working days of the denial. The senior ranking official or designated representative shall give a reply in writing within ten (10) days of the receipt of the grievance.

Step 4: If the matter is not resolved within five (5) working days, it may be submitted to a joint conference committee consisting of a maximum of five (5) members for the Company and five (5) members for the Union. One of the members from the Company must be an officer of the Company or a designated representative, and one (1) of the members of the Union must be a National representative or a designated representative. If still not resolved within five (5) working days, the matter shall, upon request, be submitted to arbitration as provided in the next paragraph of this section.

Joint Conference Committee meetings will be scheduled to commence one half hour prior to the end of the aggrieved employee's shift, unless otherwise mutually agreed upon by the Company and the Union.

When a grievance has been reduced to writing and submitted to a department head, as provided for in the second step of the grievance procedure described above, the grievance may be discussed as provided herein by the department head, or with the mutual consent of the Company and the Union, be advanced to the next step of the grievance procedure.

B. In the event that arbitration is requested under the provisions of this Section of this Article, the party requesting arbitration shall notify the other in writing of its desire to arbitrate, setting forth items in dispute and naming its selected arbitrator. Upon receipt of such notice, the receiving party shall thereupon notify the serving party of its selection of an arbitrator, whereupon the two members of the arbitration board thus selected shall meet within ten (10) days of the request for arbitration. The two arbitrators thus selected shall select a third impartial member who shall act as Chairman of the Board of Arbitration. If within three (3) days the two named arbitrators fail to agree upon a third, then, at the request of either party, he/she shall be selected under the voluntary labor arbitration rules, then obtaining, of the Federal Mediation and Conciliation Service and the arbitration shall proceed thereunder.

The majority decision of the Arbitration Board shall be final and binding upon the parties.

The Board of Arbitration shall have no power to add to or subtract from the terms of this agreement or any Agreement made supplementary hereto.

The parties hereto shall share equally the expenses of the impartial Chairman of the Arbitration Board.

ARTICLE 4
WAGES AND HOURS

Section 1. Rates

Employees shall be paid in accordance with the designated classifications at the following hourly rates.

1.1 Production Department and Water Quality Department

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Process Technician[1]	$24.69	$25.43	$26.19	$26.98	$27.79
Laboratory Worker	$20.25	$20.86	$21.49	$22.13	$22.79
Laborer/Relief Process Technician [1]	$21.62	$22.27	$22.94	$23.63	$24.34
Laborer/Process Technician in Training [1]	$20.44	$21.05	$21.68	$22.33	$23.00
Maintenance Mechanic	$23.63	$24.34	$25.07	$25.82	$26.60
Master Maintenance Mechanic	$24.52	$25.26	$26.02	$26.80	$27.60
Production Clerk	$20.21	$20.82	$21.44	$22.09	$22.75
Temporary Laborer	$ 8.91	$ 9.18	$ 9.45	$ 9.74	$10.03

Master Maintenance Mechanic:

The company agrees to pay for employees to attend classes at Chattanooga State or other approved facilities to obtain the knowledge necessary for this position, provided that the interested employee passes the pretest prior to enrolling in the course work. The company will allow a minimum of two (2) employees to be considered for the educational program; however, the Company cannot require employees to participate in this program.

---

[1] An employee classified as a Laborer/Process Technician in Training who attains an Operator's Certificate Class IV issued by the Tennessee Department of Health and Environment will be paid a one time $500 bonus. The Company will provide continuing education to aid all Process Technicians, Laborer/Relief Process Technicians and Laborer Process Technician in Training employees or those entering this classification or relief for the classification.

Process Technicians in Training who do not pass any level of the Operator's Certification Test will be able to exercise their rights under Article 5, Section 3.5 or Article 4, Section 1.6 of the Agreement, whichever is applicable.

The most senior bidder must successfully pass a written certification exam within five (5) working days prior to being awarded the position. In the event that the instructor or the employee is not available, the Company and the Union will agree on a reasonable time, no longer than thirty (30) days, for testing the employee.

As of October 31, 2006, existing employees who have been awarded the Master Maintenance Mechanic position and do not successfully pass the written certification exam within thirty-six (36) months from the bid award date, on a non-precedent setting basis, will be allowed to move into a vacancy if one is available. If such a vacancy does not exist, said employee/s will temporarily move into a Maintenance Mechanic classification until a position becomes available. The affected employee/s will not be allowed to displace another employee from a position. Upon transfer to the new position or to the temporary Maintenance Mechanic position, the affected employee/s will be paid at the established rate of pay for that position.

Existing employees who are participating in the Master Maintenance Mechanic certification program who have not been awarded the bid and do not pass the certification exam within thirty-six (36) months will stay in their current position but will no longer be eligible to participate in the program.

The Company agrees to pay for the certification exam for a maximum of two (2) times per year during the thirty-six (36) month period, for the six (6) employees who are currently enrolled in the Chattanooga State program as of October 31, 2006 (four (4) employees who are in the Master Maintenance position and two (2) employees who are in the program, but do not hold the title of Master Maintenance Mechanic).

When a vacancy becomes available in the Master Maintenance Mechanic certification program, the employee must successfully pass the pretest before being eligible to participate in the program. Employees participating in the program will have thirty-six (36) months to successfully pass the certification exam. The company will pay for the certification exam a total of two times during the thirty-six (36) months in order to give the employee/s two opportunities to secure a minimum grade for certification. If the employee does not successfully pass the certification exam within thirty-six (36) months of entering the program, the employee will stay in their current position, but will no longer be eligible to participate in the program.

All persons holding positions of Maintenance Mechanic will perform day shift operations and maintenance in the booster system on a weekly rotating basis as required.

Laborers permanently assigned to Production Department and Water Quality Department shall be guaranteed an opportunity of working forty (40) hours per week.

Except for employees working the relief shift, shift employees covered by Section 1.1 shall be paid, in addition to the foregoing hourly rates, a shift premium of thirty-six cents ($0.36) per hour for all work performed between 3:00 p.m. and 11:00 p.m., and a shift premium of forty-one cents ($0.41) per hour for all work performed between 11:00 p.m. and 7:00 a.m.

Employees covered by Section 1.1, when required to work the relief shift, shall be paid, in lieu of the above shift premium rates, a shift premium of thirty-six cents ($0.36) per hour for all hours worked.

1.2 Outside Commercial Department

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Field Representative	$21.94	$22.60	$23.28	$23.98	$24.70
Field Services	$24.81	$25.55	$26.32	$27.11	$27.92
Field Service Records Specialist	$20.21	$20.82	$21.44	$22.09	$22.75
Meter Reader	$21.57	$22.22	$22.89	$23.58	$24.29
Meter Repair	$21.75	$22.41	$23.08	$23.77	$24.48
On & Off	$21.73	$22.38	$23.05	$23.74	$24.46
Temporary Laborer	$ 9.74	$10.04	$10.34	$10.65	$10.97

Employees in the Field Services classification regularly scheduled to work the shift from 4:00 p.m. to 12:30 a.m. Monday through Friday and 3:30 p.m. to 12:00 a.m. Saturday and Sunday, shall be paid a shift premium of thirty-six cents ($0.36) per hour for work actually performed during this period. Personnel working the day shift who are required to work during this period shall not be entitled to the shift premium.

1.3 Distribution Department

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Distribution Clerk	$20.21	$20.82	$21.44	$22.09	$22.75
Heavy Equipment Operator	$21.65	$22.30	$22.97	$23.66	$24.37
Temporary Laborer	$ 9.74	$10.04	$10.34	$10.65	$10.97
Truck Driver/Utility Worker	$21.49	$22.13	$22.79	$23.48	$24.18
Utility Worker	$21.20	$21.84	$22.50	$23.17	$23.87

Employees occasionally required to drive trucks over 10,000 G.V.W.R. shall be paid at the applicable Truck Driver/Utility Worker rate, or their regular hourly rate, whichever is higher, during any day in which such driving of a truck is required. When it becomes necessary to use a Heavy Equipment Operator as a driver of a service truck, assignment is to be done by seniority within the section, with the most senior employee having first option.

It is agreed by the Company that when and if work is available, full time employees in the job classifications listed in Section 1.2 and Section 1.3 of this Article, shall be afforded an opportunity of working forty (40) hours per week, and the Company will not reduce the work week below forty (40) hours per week by hiring additional employees.

The Company shall provide work for a maximum of twenty (20) regular "Utility Workers" whenever they shall be prevented by inclement weather from performing their regular work.

1.4 Office and Clerical

Classification	Regular Hourly Rate Effective 11/01/2006	Regular Hourly Rate Effective 11/01/2007	Regular Hourly Rate Effective 11/01/2008	Regular Hourly Rate Effective 11/01/2009	Regular Hourly Rate Effective 11/01/2010
Drafter	$20.25	$20.86	$21.49	$22.13	$22.79
Engineering Clerk	$20.21	$20.82	$21.44	$22.09	$22.75
Temporary Worker	$ 8.13	$ 8.37	$ 8.62	$ 8.88	$ 9.15

Existing employees who desire to bid into one of the clerical positions must pass an assessment test identified by the Company. The most senior bidder who passes the test will be awarded the position. Employees who have passed the test that was administered by the Company will not be required to retest. Employees who remain in their current position will not be required to test. This is applicable to all clerk positions included in Article 4, Sections 1.1, 1.2, 1.3 and 1.4.

1.5 New Employees

New employees hired as clerks, after 10/24/96 will be paid an hourly rate which is $3.00 per hour less than the applicable hourly rate shown for each classifications listed under this article, Sections 1.1, 1.2, 1.3 and 1.4. New employees will receive an additional $1.00 per hour increase, over and above other wage changes, on each anniversary date of their employment, until they reach parity with other employees within the classification in which they are working. Should the employee bid into another position, they will receive the current rate of pay for the position to which they bid.

New employees will be probationary employees for a period of 90 calendar days from their date of hire. In the event the new employee fails to qualify for the position for which he/she was hired within 90 calendar days of hiring, the Company may terminate such employee at the Company's sole discretion. A probationary employee shall not have rights under or recourse to the grievance adjustment procedure as detailed under Article 3 of this Bargaining Agreement.

1.6 Promoted Employees

It is understood and agreed that when a regular employee is promoted to a job paying a higher rate of pay, such employee shall, in the new position, be paid that regular rate of pay for that position. In the event that a regular employee who has been promoted fails to qualify within the period of ninety (90) calendar days from the effective date of the promotion, for the position to which he/she has been promoted, he/she shall be returned to his/her previous position.

A regular employee who is promoted or transferred may, at his/her option, have the right to return to his/her former permanent position and any relief position held prior to bidding on a new position during the first fifteen (15) working days following such promotion or transfer, provided, however, this option may be exercised by any employee only once in a twelve (12) month period. If the employee does not elect to return to his/her former position within fifteen (15) working days, he/she shall not have the right to return to his/her former position at his/her option during the remaining probationary period or any other time thereafter except through the bidding procedure.

1.7 Employee Training

Employees who are assigned to training for the purpose of relieving in a position requiring a higher classification will be paid at the rate for the classification for which the employee is being trained.

Section 2. Overtime and Holidays

The normal work week for all shift employees performing the classes of work specified in Section 1.1 of Article 4 shall be forty-two (42) hours averaged over four (4) weeks, during three (3) of which the employee shall normally work forty (40) hours, and during one (1) of which the employee shall normally work forty-eight (48) hours. The presently followed practice of shift rotation in the continuous operating job classifications is to be continued.

The normal work week for the Master Maintenance Mechanic, Maintenance Mechanic, and Laboratory Worker in Section 1.1 shall be forty (40) hours per week.

The normal work week for employees specified in Sections 1.2, 1.3, and 1.4 shall be forty (40) hours per week.

All employees except Process Technicians shall be paid at an hourly rate of one and one-half (1-1/2) times the regular rate of pay for:

A. All time worked on Saturday;

B. All time worked in a week in excess of forty (40) hours;

C. All time worked in excess of eight (8) hours in a 24-hour period.

Process Technicians shall be paid at an hourly rate of one and one-half (1-1/2) times the regular rate of pay for:

A. All time worked in any week in excess of forty (40) hours;

B. All time worked in excess of eight (8) hours in a 24-hour period.

Employees shall not be paid both daily and weekly overtime for the same hours worked. No daily overtime shall be paid when employees, at their own request, are working extra time in order to be excused during regular shifts.

Shift employees at the Production and Water Quality Department shall not be paid overtime when changing from one shift to another.

All employees required to work on their regularly scheduled second day off shall be paid at an hourly rate of two (2) times the regular rate of pay for all time worked.

When a shift worker at Production and Water Quality Department is working his/her long week and is required to work his/her only off day, such worker shall receive double time rate.

When a Relief Process Technician is filling a temporary vacancy and a holiday falls on one of the off days while he/she is filling in, the Relief Process Technician shall receive the rate of pay for the vacancy he/she is filling.

The following holidays will be recognized for all full time employees who have completed the ninety (90) days probationary period to the extent permitted by work requirements:

New Year's Day
Good Friday
Memorial Day
Fourth of July
Labor Day
Thanksgiving Day
Day Following Thanksgiving Day
Christmas Eve
Christmas Day
Floating Holiday[2]
Floating Holiday [2]

When any of these holidays falls on Sunday, it will be observed on the Monday following. When any of these holidays falls on Saturday, it will be observed on the preceding Friday. If Christmas Eve falls on Friday it will be observed on Thursday. If Christmas Eve falls on Saturday or Sunday it will be observed on the preceding Friday and Christmas day will be observed on the following Monday. A holiday bonus will be paid for all hours worked on the day the holiday is observed.

Regular employees whose normal scheduled hours fall on any of the named holidays will be paid, in addition to their regular pay for the day, a holiday bonus equal to the one and one-half (1-1/2) times their regular rate of pay for those scheduled hours and two (2) times their regular rate of pay for all other hours worked on said named holidays.

Regular employees, with the exception of those regular employees whose normal scheduled hours fall on any of the named holidays, when required to work on a holiday, will be paid, in addition to their regular pay for the day, a holiday bonus equal to two (2) times their regular rate of pay for all time worked on any of the named holidays.

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[2] The Company agrees to grant each regular employee two (2) Floating Holidays each calendar year beginning January 1 and ending December 31, which shall be personal days of absence with pay for eight (8) hours at his/her regular pay for each day, and said employee shall request said Floating Holidays at least one (1) week in advance, thus to permit the Company to schedule its work program. The Company shall permit the employee to divide two (2) Floating Holidays into half-hour increments. In addition, the employee will be permitted to carry over into the following year, up to a sixty-day period, one full Floating Holiday. The Company reserves the right to limit the number of employees absent at one time.

When a holiday falls on Saturday or Sunday and is observed by the Company on Friday or Monday, as the case may be, the holiday bonus will be paid shift workers at the Production Department and Water Quality Department for time actually worked on the Saturday and Sunday that the holiday actually falls on, but shall not be paid for time worked by those employees on the Friday or Monday on which the Company observes the holiday.

Regular employees who are not required to work on a holiday shall receive their normal pay for the day.

On a holiday, the number of hours actually worked or the number of hours normally worked on such day of the week, whichever is greater, shall be counted for that day in determining an employee's eligibility for weekly overtime, except that when the holiday falls on an employee's scheduled day off, no hours will be credited for weekly overtime unless actually worked.

When a holiday occurs during a vacation period, all full time employees shall be allowed an extra day's vacation to be taken at such time as work requirements shall permit, or at the option of the employee, shall receive extra compensation equal to his regular pay for that day.

Employees who are required to work on a normally scheduled off day will not be required to take off on a normally scheduled work day to avoid payment of overtime rates.

Any employee not at work on a scheduled work day immediately preceding or following a holiday, except when such absence is due to sickness or vacation or is otherwise authorized by the Company, shall not receive pay for said holiday if no work is performed on that day, nor any premium rate for hours actually worked thereon.

Section 3. Call-Out Pay

Any employee covered by this Contract reporting to work upon order of the Company, either expressed or implied, who is not put to work on account of inclement weather, shall receive a minimum of four (4) hours pay.

Any employee covered by this Contract who is called out for work after clocking out at the close of his/her regularly scheduled hours and before the beginning of his next regularly scheduled work period, shall be paid for a minimum of four (4) hours for the hours actually worked at the appropriate rates under this Contract.

Employees who are scheduled in advance to work on an overtime basis (except as an extension of the regular work day) will be guaranteed four (4) hours work at the appropriate rate.

Any employee who works a minimum of two (2) hours of nonscheduled overtime between the hours of eight (8) hours prior and one (1) hour prior to the start of their next regular scheduled shift, will, at the Company's discretion, be given hours off equivalent to the hours worked within the time frame described above, with pay at his/her regular rate of pay during his/her next regular scheduled shift or be paid at the rate of two (2) times his/her regular rate of pay for those equivalent hours.

Section 4. Payroll Week

Employees paid on an hourly basis shall be paid bi-weekly for working all straight time and overtime hours Monday through Sunday of each work week. All hours worked during the pay period shall also be paid on the following Friday after the end of the pay period.

Section 5. Meals

Employees who, without prior notice, are required to remain at work immediately following the completion of a regular work day, shall be provided with a meal allowance at the following intervals:

One (1) meal allowance at the end of the first two (2) hours of overtime.

One (1) meal allowance at the end of each four (4) hour interval thereafter during such overtime work.

Employees, who without prior notice, are called out after leaving for the day, shall be provided a meal allowance at the end of the first four (4) hours of call-out time, and at the end of each four (4) hour interval thereafter.

The meal allowance under the above paragraph is fixed at $10.50 per meal for the life of the Agreement, to be included in the employee's paycheck.

Section 6. Work by Supervisors

Except in cases of emergency and/or where it is necessary to perform work to demonstrate how the work is to be done, the Company agrees that a foreman, superintendent, or supervisor shall not perform any work covered by employees in the wage schedule.

Section 7. Sharing of Overtime

The Company and the Union agree that all nonscheduled overtime in all departments, with the exception of shift workers, will be shared, insofar as possible, equally among the employees in each classification. In the case of shift workers in the Production Department and Water Quality Department, the first opportunity to work nonscheduled overtime will be given to the employees who are on their regularly scheduled day off.

The Company shall post an overtime "sign-up" list in the Distribution Department and Outside Commercial Department on June 10 and December 10 of each calendar year. Employees who desire to work nonscheduled overtime must sign this list within ten (10) work days of the date the Company posts the list. The Company has no obligation to give nonscheduled overtime work to those employees not signing the list. At the beginning of each posting period, the Company will call employees on the overtime list for nonscheduled overtime work on the basis of their Company-wide seniority. Thereafter, the Company will call listed employees with the fewest accumulated hours of nonscheduled overtime work. Should two employees have the same number of accumulated hours, Company-wide seniority will govern. The Company shall only be required to make a reasonable effort to contact employees for nonscheduled overtime work. It is understood that where nonscheduled overtime work should be done by employees in a particular classification, the Company may first call listed employees in that classification who have the fewest number of accumulated nonscheduled overtime hours. The Company shall call these employees on the list before contacting other employees.

In cases where an employee has been assigned a duty and it is necessary to work overtime to complete the assignment, that employee will be given the first opportunity to work even though his/her accumulated overtime may be more than another employee in that department and classification.

Overtime before the end of the shift, is to be shared among the employees working in that section, before going to the overtime list.

Personnel who are asked to work overtime and who refuse, will be charged with the number of hours they would have worked had they accepted the assignment. If, between the hours of 1:00 a.m. and 6:00 a.m., the Company attempts to phone an employee and it is found through the operator that the employee's phone is busy but not in use, that employee shall be charged with the number of hours he/she would have worked had the Company been able to contact him/her.

Except for the Distribution Department and Outside Commercial Department employees, nonscheduled overtime will be accumulated from the beginning of each contract period. At the beginning of each new contract period, employees will begin with zero (0) nonscheduled overtime. At January 1 and June 30 of each year, accumulated nonscheduled overtime in the Distribution Department and Outside Commercial Department will revert to zero (0). The Company will post a roster of overtime hours weekly in all departments.

The definition of nonscheduled overtime in this context refers to overtime not worked on a regular schedule. Although an employee is scheduled in advance to work at a time he/she normally would be off, those overtime hours will be counted as nonscheduled. Pursuant to the provisions of Article 9, Section 2, the Company may use contractors in call-out situations where the Company makes a bona fide effort to call its employees to work and cannot reach them.

ARTICLE 5
DETAILED TERMS OF EMPLOYMENT

Section 1. Check-Off

The Company agrees to deduct each month from the wages of each employee who is a member of the Union, pursuant to written authorization from that employee, an amount equal to his/her regular Union dues.

Such deduction is to be made from the wages due for each pay period and the aggregate amounts so deducted are to be paid monthly to the Financial Secretary of the Union.

Section 2. Company Rules

The Union agrees that its officers and members will live up to reasonable Company rules and regulations in the interest of safety, economy, and continuity of service to the public. The Company agrees there shall be no discrimination or retaliation by the Company or its agents against any employee because of his membership or activities in the Union in connection with negotiations or adjustments of grievances.

The Union agrees that its officers and members will not solicit membership in the Union among employees of the Company while employees are on duty, and will not at any time interfere with, restrain or coerce employees of the Company in attempting to influence them to be members of the Union. The Union and the Company will not engage in subterfuge for the purpose of defeating or evading provisions of this Contract.

Section 3. Seniority

3.1. Definition of Seniority: The term, seniority, whenever used in this Contract shall mean continuous service. Continuous service shall mean employment with the Company without a loss of seniority as provided in sub-paragraph 3.6 of this section. Seniority will be applied on a company-wide basis as specified in this Contract.

3.2. Seniority List: The Company will prepare and have posted a Company-wide seniority roster showing the names of each employee covered by this Contract in order of their employment with the Company. The person having the greatest length of continuous service with the Company shall be listed at the head of the roster and the last person employed shall be given the last position on the roster.

3.3. Accumulation of Seniority: Employees shall be regarded as probationary employees for the first ninety (90) days of their employment. Such employees shall not have seniority until they have satisfactorily passed their ninety (90) day probationary period, at which time they shall be placed on the seniority lists retroactive to date of hire. Temporary employees hired for emergency work, summer work, or unusual maintenance shall have no seniority rights until permanently employed. If permanently employed, such temporary employees shall then be entitled to full credit in determining seniority rights for the period of continuous employment immediately preceding acceptance of full time employee status.

3.4. Promotions and Transfers: It is understood and agreed that in all cases of promotion or of increase or decrease or transfer of employees, length of continuous service shall govern. Promotions and transfers will be made only in the event of permanent vacancies or newly created jobs. Any employee covered by this Contract, who desires to bid for a promotion, shall bid in writing within five (5) days from the date notice of vacancy is posted. Any employee desiring to transfer from one department to another when vacancies occur, shall bid in writing within five (5) days from the date notice of vacancy is posted. It is understood that all employees bidding for promotions or transfers must be reasonably competent and qualified to fill such positions. When vacancies occur suddenly, the Company may fill such vacancies temporarily pending receipt of bids from employees covered by this Contract for a temporary period of twelve (12) working days pending decision as to which employee's bid for the vacancy is accepted. It is mutually understood and agreed by the parties hereto that because of the Company's responsibility, the management of the Company must be the judge of a worker's qualifications for promotion. However, the Company will consider Company-wide seniority insofar as practicable and consistent with proper ability to perform the services required. Should any questions arise as to the judgment of the Company in regard to promotion, it shall be settled as a grievance as provided in Article 3 hereof.

It is further agreed that once a vacancy is awarded, the affected employee will commence employment in the new position within fifteen (15) working days after the award. If the Company needs more time, the affected employee will receive the higher rate of pay, if applicable, starting within fifteen (15) working days after the award.

3.5. **Lay-Off, Cutback, or Elimination or Curtailment of Job or Operation:** In the event of a temporary or permanent lay-off or cutback, or the elimination or curtailment of a job or operation, employees who are affected thereby shall have the right to exercise their Company-wide seniority to displace less senior employees in their department or other departments provided, however, that any employee displacing another employee, as specified in this paragraph, must be reasonably competent and qualified to fill the new position he/she is assuming. In the new position, the employee shall be paid the regular rate of established wages for that new position which he/she is assuming. The employee must show himself/herself qualified to perform the duties required of the new position he/she is assuming within ninety (90) calendar days following his/her assumption of the new position, and in the event the employee fails to qualify for the newly assumed position within this ninety (90) day period, the Company shall notify the employee of his/her failure to qualify, and this notification of failure to qualify shall be communicated to the employee or to the Union within not more than five (5) working days following the expiration of the ninety (90) day qualification period. In the event the employee fails to qualify for the newly assumed position within the period of ninety (90) days, the Company and the Union shall meet to determine options available as to where the affected employee may be placed so as to provide for the least possible additional displacement of employees. In recognition of the obligation to provide continuous water service to the public, the parties agree that no more than four (4) employees covered under Article 4, Section 1, Subsection 1.4 will be permitted to bump into classifications covered under Article 4, Section 1, Subsection 1.1, 1.2, and 1.3. Likewise, it is agreed that no more than four (4) employees covered under Article 4, Section 1, Subsection 1.1, 1.2, and 1.3, will be permitted to bump into classifications covered under Article 4, Section 1, Subsection 1.4; provided, however, these restrictions will not limit the number of employees previously qualified for the classification into which they desire to bump from exercising their bumping privileges. If, after a lay-off, cutback, or elimination of job or operation, a job vacancy occurs, such job will be available on a Company-wide seniority basis to employees who formerly held that job. Employees who are laid off shall be recalled in the inverse order of their lay-off. Notifications of openings for re-employment shall be given by the Company to the last mailing address furnished by the employee, by registered or certified mail. A copy of such notice shall also be given to the Union. Within five (5) working days after the date of such notice, the laid-off employee must advise the Company whether he/she accepts re-employment. An employee who fails to return will have employment terminated. If no reply is received by the Company within such five (5) day period, the next employee may be notified.

3.6. **Loss of Seniority:** It is agreed between the parties that an employee shall lose seniority under the following circumstances:

(1) Voluntary termination of employment;

(2) Discharge for just cause;

(3) Upon failure to return to work, when recalled after lay-off, within a period of five (5) working days after notice by certified or registered mail has been sent the employee;

(4) When lay-off exceeds the following periods:

If Accrued Seniority Is	Seniority Shall Be Lost After Lay-Off Exceeding
Less than sixty (60) days	Two (2) Weeks
Sixty (60) days but less than six (6) months	One (1) Month
Six (6) months but less than one (1) year	Six (6) Months
One (1) year but less than two (2) years	One (1) Year
Two (2) years but less than five (5) years	Two (2) Years
Five (5) years but less than eight (8) years	Three (3) Years
Eight (8) years and over	Five (5)Years

No seniority shall be accumulated during periods of layoff.

3.7. **Relief Workers:** In order to provide an orderly means of filling temporary vacancies, certain employees in the various departments will be designated to act as relief personnel in their respective departments. Such relief positions will be bid where the vacancy exists in accordance with the procedure outlined in Paragraph D under Promotions and Transfers and, their seniority treated in accordance with Paragraph A – Definition of Seniority. A temporary vacancy for the purpose of this sub-paragraph shall be defined as a vacancy existing because of any emergency or because of the absence of an employee for any reason where the absence is not expected to be permanent, including, but not exclusively, absence due to vacation, sickness, accident or personal reasons. Relief workers shall retain their permanent classification and applicable rates of pay except when filling temporary vacancies. Relief workers shall be paid at the rate of one and one-half (1-1/2) times their regular rate of pay for all time worked in excess of eight (8) consecutive hours within any twenty-four (24) hour period. Employees holding relief positions, who for any reason move to jobs out of their department, shall not retain their relief position.

The Company agrees to train the two most senior Laborers in the Production Department and Water Quality Department, desiring to be trained, to qualify them to relieve, when needed, the Laboratory Worker and the Production Department Clerk in the Production Department and Water Quality Department. When relief is required in either classification, such relief will be offered on a seniority basis to the two trained and qualified Laborers.

In the filling of relief positions in the Production Department, all scheduled or unscheduled absences, for whatever reason, will be assigned by seniority in accordance with the first relief having first choice. Once selection has been made, they will fill that assignment for the duration of said absence. At that time, if there is another vacancy being filled by the second relief, first relief will have the right to assume that vacancy.

Section 4. General

The chipping of concrete, tile, brick or other composition pavement and the replacing of same for the installation of mains, services or meters shall be performed by the employees engaged in the classes of work specified in Section 1.3 of Article 4 hereof.

Employees performing more than one class of work shall be paid the scale for each class of work as established by this Contract, according to the time employed on each job. However, in the event an employee is temporarily transferred to a lower classification, his/her rate of pay shall not be reduced.

If an employee is sent out on Company business from his/her designated reporting station which makes it necessary for said employee to expend money for the employee's transportation, such employee shall be reimbursed by the Company for such expenditure upon presentation of an itemized expense account.

In the event an employee shall be discharged or suffer a lay-off as an imposed penalty and he/she believes he/she has been unjustly dealt with, such discharge or lay-off shall constitute a case arising under the method of adjusting grievances herein provided and, such grievance must be taken up within five (5) days of the occurrence of such grievance and disposed of within a reasonable time.

In the event it should be decided under the rules of this Contract that an injustice has been dealt an employee with regard to the employee's discharge or lay-off, the Company shall reinstate such an employee to his/her former position and pay the employee compensation at the regular rate for the time the employee normally would have worked.

Section 5. Jury Duty and Death in Family

The Company guarantees normal pay to employees on jury duty by paying the difference between normal pay and the amount received for jury duty. Regular employees shall be granted a maximum of four (4) scheduled work days absence at this regular hourly rate of pay in the event of death of father, mother, spouse, child, mother-in-law, father-in-law, brother, sister, grandparent or grandchild. For the relationships of father, mother, spouse, or child, the employee shall report to work on the third scheduled work day following the funeral providing the maximum of four (4) scheduled work days is not exceeded. For all other relationships mentioned above, the employee shall report to work the second scheduled working day following the funeral, providing the maximum of four (4) scheduled workdays is not exceeded.

Regular employees shall be granted one (1) scheduled work day absence at his/her regular hourly rate of pay for the purpose of attending the funeral of immediate stepmother, immediate stepfather, immediate brothers-in-law, immediate sisters-in-law, immediate daughters-in-law, immediate sons-in-law, or spouse's grandparents.

Each member of the Bargaining Unit will submit to the Company a list of his/her grandchildren, immediate stepmother, immediate stepfather, immediate brothers-in-law, immediate sisters-in-law, immediate daughters-in-law, immediate sons-in-law, or spouse's grandparents.

Recognizing that in certain cases an employee may desire to substitute a step-parent for a natural parent under the provisions of the funeral leave policy, the employee may do so by stipulating in writing prior to the death for which the leave is sought. The employee is solely responsible for seeing that his/her wishes are made a part of their personnel file.

Section 6. Fill In for Sickness – Production Department and Water Quality Department

When a Process Technician is off sick, the Company will allow the remaining Process Technician to relieve the sick employee for a period of two (2) days. After the second day, the Company will fill the sick employee's place with a temporary employee. The temporary employee will remain at the Production Department or Water Quality Department for the remainder of the absentee period. In the case of the death of a Production Department or Water Quality Department shift worker's family member as set forth in Article 5, Section 5, of the agreement, any nonscheduled overtime required will be shared by the employees in that classification.

Section 7. Inclement Weather

Employees will not be required to work outdoors in inclement weather, unless such work is necessary to protect life or property or to maintain service. During such periods of inclement weather occurring within the employees' basic work week, the Company may assign indoor work to such employees or send them out to the area where their normal work should be performed, if the inclement weather is concluded or ended.

ARTICLE 6
SEVERANCE PAY

When the service of a regular employee having five (5) or more years of uninterrupted service is terminated, a severance allowance shall be granted under the following conditions:

A. When the employee is laid off because of lack of work; and

B. Dismissed except for reasons of misconduct.

It is understood that no severance allowance will be due the employee in any case where the separation is the result of retirement on pension, death, transfer, resignation, or discharge for misconduct.

The severance allowance shall be completed as follows:

A. One (1) week's pay for each completed year of service in excess of two (2) but less than six (6)

B. Two (2) week's pay for each completed year of service in excess of five (5).

Severance pay shall be determined on the basis of the employee's regularly hourly rate and his/her regularly scheduled hours for the classification in which he/she is normally employed at the time of his/her lay-off or dismissal.

ARTICLE 7
EMPLOYEE BENEFITS

Section 1. Vacations

The vacation year shall be in all cases the calendar year beginning January 1 and ending December 31. Beginning January 1 of each year, all full-time employees shall be entitled to a vacation within a calendar year based upon the employee's "Completed Years of Continuous Service" during that calendar year as follows:

Completed Years of Continuous Service	Vacation
1 year	1 week
2 years	2 weeks
7 years	3 weeks
14 years	4 weeks
21 years	5 weeks
28 years	6 weeks

Note: Employees hired after November 1, 2006, will only be able to earn a maximum of five weeks vacation.

For each full week of vacation to which an employee is entitled, he/she shall be paid an amount equal to his/her normal weekly wage as determined by his/her regular scheduled hours of employment.

When a Process Technician takes a vacation while working the second, third, or relief shift, they will be paid any shift premium due for the shift they were scheduled to work while on vacation.

Employees will be allowed to schedule vacation they are entitled to within a calendar year prior to their service anniversary date; however, probationary employees must complete their 90 calendar day probationary period prior to eligibility for vacation.

The Company agrees that the employees' wishes will be considered in setting up each year's vacation schedule, and if possible to do so without interfering with the orderly and continuous operation of the plant, employees shall be permitted to take their vacations at times desired by them.

In recognition of the orderly and continuous operation of the plant, it is agreed that the following criteria will be used to establish the maximum number of employees in each department listed who can schedule vacation at any one time in each listed department:

Department	Maximum Number of Employees on Vacation
Outside Commercial	Three (3) employees maximum from the classification of Field Representative, Meter Repair, Meter Reader and On & Off. One (1) employee maximum from the classification of Field Services Records Specialist, and one (1) maximum from the classification of Field Services. Effective January 1, 2008, the number will increase to four (4) employees maximum from the classification of Field Representative, Meter Repair, Meter Reader and On & Off.
Engineering	One (1) employee maximum, regardless of classification.
Production and Water Quality	A maximum of seven (7) employees. However, no more than three (3) Maintenance Mechanics and Master Maintenance Mechanics will be on vacation at the same time and further provided, one (1) Laborer or Laborer/Relief Process Technician or Laborer/Process Technician in Training, not relieving, must be available.
Distribution	Six (6) employees maximum from any classification. Of the six (6) employees, no more than a maximum of three (3) Heavy Equipment Operators may be off at any given time. One (1) employee maximum from the classification of Distribution Clerk in addition to the aforementioned Distribution Department employees.

Any employee moving into a different classification or department after the vacation schedule has been posted will reschedule his/her vacation so that it will not conflict with other employees in that classification of department for that year.

Vacation shall, as far as can be arranged, be taken in continuous periods and may not be accumulated.

Upon termination of service for any cause, an employee shall be paid at the time of such termination for all accrued or earned vacation then due.

Section 2. Disability Benefits

2.1. Payments During Leaves of Absence for Sickness or Accident Disability

Employees will be granted leaves of absence for sickness or accident disability, including pregnancy, for the following maximum periods shown below:

Leave of Absence Limits:

Length of Service	Maximum Period of Leave of Absence
Up to six months	Two weeks
Six months but less than two years	Twenty-eight weeks
Two years but less than five years	One year
Five years and over	Four years

During periods of leave of absence for sickness or accident disability, including pregnancy, employees will be paid in the maximum amounts hereinafter set forth. Each employee who is disabled and unable to perform his/her regular duties as a consequence of illness or accident, shall be paid as follows during such disability.

Length of Service	Maximum Number of Weeks In Any "Calendar Year" in Which Payments Will be Made By the Company
One (1) year or less	None
Over one year	One (1) week for each completed year of service

1. If the employee is entitled to, in any given week, Weekly Sickness and Non-Occupational Accident Benefits under the Group Insurance Plan or Temporary Total Disability Benefits under the Workmen's Compensation Acts of Tennessee and Georgia, the payment by the Company in such week shall be limited to the difference between the employee's normal weekly earnings and the amount of such benefits.

2. The Company may require a suitable statement from the employee's physician certifying to the disability or may elect to have a physician selected by it to examine the employee.

3. The employee's anniversary date of employment shall be used to determine the maximum benefits to which he/she is entitled.

4. The "Disability Year" shall be the calendar year commencing January 1 and ending December 31.

5. If any period of disability extends beyond December 31 of the calendar year in which the disability commences, the employee shall continue to draw such pay from the Company until the employee has received the maximum number of weeks to which the employee would have been entitled in the calendar year in which the disability commenced. The employee shall not then be entitled to further payments until he/she returns to active employment for at least one (1) day, nor shall he/she be entitled to further payments for the same or related disability until he/she has returned to active employment for two (2) weeks.

6. In recognition of the fact that delay sometimes occurs in the determination of benefits payable under the Workmen's Compensation Law, the Company agrees in order to assure continuity of income to a disabled employee that it will pay the employee's normal weekly wages in full for the period indicated in the schedule above, subject to agreement by the employee that any benefits currently or subsequently received from the Workmen's Compensation carrier (other than reimbursement of expenses) with respect to said period of disability, shall be assigned to the Company.

7. It is understood that these payments from the Compensation carrier to be assigned to the Company include only weekly benefits for temporary disability.

8. The Company will annually provide up to eight (8) hours of paid time away from work which can be divided into fifteen minute increments to be used for the employee's doctor or dental visits. Unused time may be carried over each year with a maximum of 24 hours being accumulated.

Section 3. Insurance, Welfare, Pension and 401(k) Plans

The Plans of Group Insurance, Accidental Death and Dismemberment Insurance, Weekly Accident and Sickness Benefits, hospital, medical, surgical benefits described in the booklet entitled GROUP INSURANCE PLAN and The Pension Plan (including 401(k) Plan) agreed upon in July 2005, by the Utility Workers Union of America, AFL-CIO and American Water Works Company, will be made a part of this Contract. It is agreed that said plan shall not be subject to renegotiation until August 1, 2010. The Company and Union agree to be bound by the results of the renegotiation of the Insurance and Welfare Plan to be agreed upon by American Water Works Company, Inc., or its designee and the Utility Workers of America, AFL-CIO, Local 121 or its designee.

ARTICLE 8

TERM OF CONTRACT

Section 1.

This Contract shall be binding on the respective parties hereto beginning with the 1st day of November 2006, and ending with the 31st day of October 2011, and from year to year thereafter unless either party notifies the other of its desire to terminate the Contract on the next anniversary date thereof by sending notice to that effect to the other party in writing not less than sixty (60) days prior to such anniversary date. The provisions of Articles 2, 3, and 8 shall continue in full force and effect and be binding on the Company and the Union after the termination date so long as any of the provisions of said Articles 2, 3, and 8 have not been fully completed in accordance with the spirit and intent of those Articles, and said Articles may only be terminated sooner by mutual consent of the parties.

Section 2.

In the event that legislation be enacted or regulations be adopted making mandatory, during the term of this Contract, a work week of less than forty-eight (48) hours, or requiring the payment of overtime rates of pay for hours worked in excess of a number of less than a forty (40) hour week or eight (8) hour day, or changing the overtime rate of pay in any manner, then and in any such case either party hereto may, at any time during the term of the Contract, open Article 4 for negotiation concerning changes desired in such Article 4 by giving the other party ten (10) days notice in writing of the changes desired. Changes in Article 4 under the provisions of this Section finally determined shall become effective as of the date ten (10) days after receipt of notice in writing of desire for change. Upon failure to reach a mutual agreement upon such changes desired by either party, the arbitration provisions shall thereupon be put into operation and be given effect.

ARTICLE 9

Section 1. Management Rights

Except as otherwise specifically limited in this Contract, it is mutually understood and agreed that the Company has the right to exercise the regular and customary functions of management, among which functions are the management of the property, the right to decide the methods and equipment to be used in the operation and maintenance of the property, and the direction of the employees including the right to hire, assign, work, suspend, discharge, discipline, promote, demote, or transfer and to release employees because of lack of work or for other proper reasons, subject, however, to the employees privilege of bringing a grievance as provided in the Contract.

When the Company establishes a new job classification or makes substantial changes in the duties of an existing job classification, it shall notify the Union at least five (5) working days prior to taking the action of the proposed wage rate for the new job. Should a question arise as to the proper wage rate for the new job, or the existing job, the Company will negotiate the matter with the Union.

Section 2. Contracting

For the purpose of preserving work and job opportunity for the employees covered by the agreement, the Company will not contract out work that the bargaining unit employees customarily and historically performed so long as the Company has the necessary equipment and available employees to perform the work. For the purposes of this provision, available employees shall include employees qualified to do the work, whether or not on lay-off status. This section shall not apply in an emergency where the Company makes a bona fide effort to call its employees to work and cannot reach them.

ARTICLE 10

This Agreement can be amended only by mutual agreement in writing signed by the majority of the Union Negotiating Committee and an Officer of the Company.

There are six (6) signed "Letters of Agreement/Understanding" written in settlement of grievances or disputes which are not attached to this contract but remain in effect and binding upon both the Company and the Union.

The referenced letters are as follows:

Letter of Agreement dated November 5, 1991, concerning overtime for relief in the Distribution Department.

Letter dated October 24, 1993, concerning miscellaneous issues such as size of dump truck driven by Distribution Department employees assigned on a seniority basis, Company provided parking for Office Complex employees, and method of obtaining employees to work on an overtime basis in the Distribution Department.

Letter of Understanding dated October 22, 1990, concerning training for Meter Readers who wish to work on an overtime basis in the On & Off Classification in the Outside Commercial Department.

Letter of Agreement dated August 22, 2002, concerning elimination of On & Off classification and creation of the Field Services position.

Letter of Agreement dated June 2, 2003, for Effects Bargaining relating to the closing of the Inside Commercial Department.

Letter of Agreement dated October 29, 2004, concerning Effects Bargaining for Field Service Records Specialists.

AGREEMENT

In recognition of their mutual responsibility to insure that all terms of the agreement between Tennessee-American Water Company and Local No. 121 – Utility Workers Union of America – A.F.L.-C.I.O. dated November 1, 2006, are in accordance with the intent of the Equal Employment Opportunity Guidelines, the Company and the Union agree that if the Contract is found to be in violation of the law, the parties will meet and develop terms of the agreement to comply with the law.

TENNESSEE-AMERICAN WATER COMPANY

By: _____
Vice President and General Network Manager

By: _____
Human Resources Manager

UTILITY WORKERS UNION OF AMERICA-LOCAL 121

By: _____
President

By: _____
Vice President

By: _____
Secretary

By: _____
Treasurer

APPROVED FOR UTILITY WORKERS UNION OF AMERICA, A.F.L.-C.I.O.

By: _____

[TENNESSEE-AMERICAN WATER COMPANY LETTERHEAD]

LETTER OF AGREEMENT
BETWEEN
TENNESSEE-AMERICAN WATER COMPANY
AND
UTILITY WORKERS UNION OF AMERICA, AFL-CIO, LOCAL 121

In order to settle the grievance known as 91-21 against the Company.

In the Distribution Department, Relief Men (at any time other than during the regular scheduled relief working hours) shall be eligible for overtime in his regular job classification.

As an example a Truck Driver-Utility Man is a Relief Heavy Equipment Operator. During the normal work day this employee worked as a Relief Heavy Equipment Operator. A Truck Driver-Utility Man is needed to be called in. This employee would be called in based on his standing on the roster.

Another example would be a Utility Man who is a Relief Utility Maintenance Man. This employee has worked 4:00 PM till 12:30 AM as a Relief Utility Maintenance Man. At 2:30 AM a Utility Man is needed to come in to work. This employee would be called in based on his standing on the roster.

TENNESSEE-AMERICAN WATER COMPANY

_____
R.T. Sullivan, Vice President

LOCAL 121 – UTILITY WORKERS
UNION OF AMERICA, AFL-CIO

_____
Truman Hayes, President

Date: 11-5-91

TENNESSEE-AMERICAN WATER COMPANY
AND
UTILITY WORKERS UNION OF AMERICA, LOCAL 121

Both parties agree to the following:

1. For as long as Larry Matthews is in the Truck Driver/Utility Man classification, he will be given first option of driving a full size dump. Thereafter, the remaining dump trucks, both full size and small, will be first assigned by seniority within the Truck Driver/utility Man classification.

2. The Company will continue to provide parking, at the Company's expense, for employees in the Broad Street Office Complex who drive to work on a daily basis.

3. In the Distribution Department the method of obtaining employees to work on an overtime basis who have not clocked out for the day, will be handled as follow:

   The employee who is to work overtime as a continuation of their shift may work overtime only in the classification in which they were working at the end of their normal shift.

   For example, a Truck Driver/Utility Man who has been driving a dump truck during the regular work day and is working over as a continuation of their shift will be used only to drive a dump truck as long as the employee has not yet clocked out for the day.

   In addition, the employee can also be used in their regular classification according to their position on the overtime roster.

For the Company:

Richard T. Sullivan

For the Union:

Freddie B. Vaughn

Date: October 24, 1993

[TENNESSEE-AMERICAN WATER COMPANY LETTERHEAD]

**LETTER OF UNDERSTANDING BETWEEN
TENNESSEE-AMERICAN WATER COMPANY
AND UTILITY WORKERS UNION OF AMERICA, LOCAL 121**

We have agreed to resolve grievances 91-07, 91-08, 91-12 and 91-13 as follows:

1. Applicable to:

   a. Outside Commercial Department only

   b. Meter Readers who sign the overtime roster desiring callouts for the classification of On and Off.

   c. Effective with the new overtime roster to begin July 1, 1991. Any subsequent overtime rosters (January 92, July 92, etc.) which have not been previously signed by employees for this training will also receive training at that time in order by seniority.

   d. Any new Meter Reader who bids into the department will also receive training after they have passed the probationary period required and are qualified as a Meter Reader. They will be added to the training list based on their seniority.

2. Training shall be:

   a. At the Meter Reader's regular rate of pay

   b. For turn ons, turn offs and meter changes (5/8" – 2")

   c. Two employees will be trained in 90 day intervals and two every 90 days thereafter until all have been trained who have signed the overtime roster

   d. No training will be required for Truman Hayes and Ron Lee to do work in the On and Off classification or for assisting the Meter Mechanic working on large meters

   e. Training to be done in order of seniority.

3. Future overtime after this agreement to be offered:

   a. Within classifications first

   b. Then to lowest in accumulated overtime hours outside the classification of On & Off who have received training.

This Letter of Understanding will be in effect for a trial period of six months from the date of signing and continuing thereafter, unless the parties mutually agree to any changes. In the event either party feels the need for changes, a committee consisting of two members from the Company and two members from the Bargaining Unit will be established in order to resolve these problems.

WORKERS UNION OF AMERICA-LOCAL 121

_____

Truman R. Hayes
President

TENNESSEE-AMERICAN WATER COMPANY

_____

R.T. Sullivan
Vice President – Manager

Tennessee American Water Company
Account Reconciliation
Prepaid Insurance
Account Number 165200
November 2007

Policy Description	2007 Premium Amount	2008 Premium Amount	2008 budget	2009 budget	TY Budget
Fiduciary Liability	$2,602.22	2,085.71			
Employment Practices Liability - Willis	$2,450.41	1,988.93			
Excess Liability - Marsh USA	$94,565.95	77,350.00			
General Liability - Marsh USA	$233,648.44	202,799.00			
Auto Liability - Marsh USA	$39,213.80	37,172.00			
Workers Compensation - Marsh USA	$179,766.76	270,841.00			
Fees	$4,768.36	4,092.00			
Crime Special Insurance	$1,307.99	561.16			
Special Kidnap & Ransom	$250.26	71.58			
Surety Collateral to Travelers	$695.39	596.68			
Property All Risk	$23,020.61	20,032.00			
RWE Rhenas GMBH	$1,687.03	1,687.03			
Directors & Officers Liability - Willis	$1,010.80	666.26			
Totals	**$584,988.02**	619,943.35	560,130	595,173	583,492.00
Less Auto Liability Acct 550000.16		(37,172.00)			
		582,771.35			
Less retros	(27,291.34)	(27,291.34)			
	557,696.68	555,480.01	560,130	595,173	583,492.00

557000.16 General Liability	$306,033.01
558000.16 WC	$139,287.03
559000.16 Ins Other	77,945.91
Actual 2007 account balance	$523,265.95

The PVs referenced above can be found in:
W:\Tennessee\2008 Rate Case\Operation & Maintenance Expense\[Insurance Other than group prepaid subledger.xls]#16520

Prepared By: Bryan Smith
Reviewed By: Acctg Manager

2/6/2008 11:58 AM

American Water Works Service, Inc
Premium

	2008 Actual New Premium								
	Property	WC	WC Taxes	GL/PR *	AL *	AL Phys Dam	Excess Liability *	Consultation Fee	Total
Ohio-American Water Co.	80,362	-	-	219,511	28,126	-	75,055	3,970	407,024
Tennessee-American Water Co.	20,032	270,841	-	202,799	37,172	-	77,350	4,092	612,286
Virginia-American Water Co.	119,165	61,570	-	165,905	24,772	-	55,729	2,948	430,087
	-						-	-	-
WESTERN REGION	-						-	-	-
Arizona American Water Co.	137,647	316,859	-	284,269	102,237	-	149,505	7,908	998,425
Texas American	8,549	15,526	-	24,871	4,168	-	7,778	411	61,303
California-American Water Co.	256,848	470,366	175	679,866	95,754	-	222,761	11,783	1,737,554
Hawaii-American Water Co.	30,683	36,483	-	50,522	2,755	-	18,053	955	139,452
New Mexico-American Water Co.	15,828	23,039	-	35,077	13,139	-	14,995	793	102,871
Southwest Utilities (Azurix NA and Walker Water)	-	-	-	-	-	-	-	-	-
	-						-	-	-
AMERICAN WATER ENTERPRISES*	319,929	320,960	12,200	505,767	177,630	-	274,159	14,502	1,625,147
* Separate Billing AWE Canada	-								
TOTAL	**5,125,016**	***11,009,032***	***480,269***	***16,834,048***	***1,828,070***	**-**	***5,444,601***	***288,000***	***41,009,036***

* Separate billing for Canadian GL (US$1,000/CDN$1,030) Auto (US$16,350/CDN$16,832) and AXA Excess (US$69,323/CDI ***5,444,601***

AMERICAN WATER WORKS COMPANY

INSURANCE COVERAGES EFFECTIVE IN 2008 EXPIRING IN 2009

COMPANY NAME	2007 Exposure %	Effective 2/1/08 - 2/1/09 Employment Practice Liability	Effective 1/1/07 - 1/1/08 Fiduciary Liability	Effective 1/1/07 - 1/1/09 (2 Year Pre-Paid) Crime	Effective 1/1/07 - 1/1/10 (3 Year Pre-Paid) Special (Kidnap & Ransom)	Effective 1/1/07 - 1/1/08 Errors & Omissions - Pollution	Dec-08 D&O Consultation Fee	1/22/2007 D&O Side A Only	1/1/2007 CNA Collateral Surety Bond	Sub-Total without NEWCO D&O
AMERICAN WATER WORKS COMPANY, INC.	0.0846%	$ 118.43	$ 82.51	$ 41.69	$ 33.42	$ 4.28		$ 31,522.64	$ 15,415.03	$ 35.53	$ 47,254
AMERICAN WATER WORKS SERVICE CO., INC.	27.1659%	$ 38,032.23	$ 26,496.51	$ 13,386.26	$ 10,730.52	$ 1,368.71		$ 8,556.17	$ 4,184.09	$ 11,409.67	$ 114,164
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
AMERICAN WATER RESOURCES, INC.	0.7135%	$ 998.95	$ 695.96	$ 351.60	$ 281.85	$ 35.95		$ 224.74	$ 109.90	$ 299.69	$ 2,999
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
ILLINOIS-AMERICAN WATER	6.0346%	$ 8,448.50	$ 5,885.95	$ 2,973.63	$ 2,383.68	$ 304.05		$ 1,900.67	$ 929.46	$ 2,534.55	$ 25,360
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
MISSOURI AMERICAN WATER	9.0979%	$ 12,737.05	$ 8,873.72	$ 4,483.08	$ 3,593.67	$ 458.38		$ 2,865.47	$ 1,401.26	$ 3,821.11	$ 38,234
St. Louis County	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Jefferson City	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
INDIANA-AMERICAN WATER	4.0171%	$ 5,623.96	$ 3,918.13	$ 1,979.47	$ 1,586.76	$ 202.40		$ 1,265.23	$ 618.72	$ 1,687.19	$ 16,882
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
NEW JERSEY-AMERICAN WATER	13.2683%	$ 18,575.60	$ 12,941.35	$ 6,538.08	$ 5,240.97	$ 668.50		$ 4,178.98	$ 2,043.58	$ 5,572.66	$ 55,760
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
ELIZABETHTOWN WATER COMPANY	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
THE MOUNT HOLLY WATER COMPANY	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
APPLIED WATER MANAGEMENT & APPLIED WASTE WATER MANAGEMENT	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
PENNSYLVANIA-AMERICAN WATER	12.4350%	$ 17,409.04	$ 12,128.63	$ 6,127.49	$ 4,911.84	$ 626.52		$ 3,916.54	$ 1,915.24	$ 5,222.71	$ 52,258
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
WEST VIRGINIA-AMERICAN WATER	4.1297%	$ 5,781.57	$ 4,027.93	$ 2,034.95	$ 1,631.23	$ 208.07		$ 1,300.69	$ 636.05	$ 1,734.47	$ 17,355
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
KENTUCKY-AMERICAN WATER	1.6775%	$ 2,348.46	$ 1,636.14	$ 826.59	$ 662.60	$ 84.52		$ 528.34	$ 258.36	$ 704.54	$ 7,050
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
AWWSCO - REGIONAL		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Connecticut-American Water Co.	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Iowa-American Water Co.	0.8541%	$ 1,195.69	$ 833.02	$ 420.85	$ 337.38	$ 43.03		$ 269.00	$ 131.54	$ 358.71	$ 3,589
Maryland-American Water Co.	0.1259%	$ 176.24	$ 122.79	$ 62.03	$ 49.73	$ 6.34		$ 39.65	$ 19.39	$ 52.87	$ 529
Michigan-American Water Co.	0.0542%	$ 117.63	$ 82.09	$ 41.47	$ 33.24	$ 4.24		$ 26.51	$ 12.96	$ 35.35	$ 354
Long Island Water Corp. - NY	1.6101%	$ 2,254.13	$ 1,570.42	$ 793.39	$ 635.99	$ 81.12		$ 507.12	$ 247.99	$ 676.24	$ 6,766
New York-American Water Co.	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Ohio-American Water Co.	1.3765%	$ 1,929.91	$ 1,344.54	$ 679.27	$ 544.51	$ 69.45		$ 434.17	$ 212.32	$ 578.97	$ 5,793
Tennessee-American Water Co.	1.4207%	$ 1,988.93	$ 1,385.66	$ 700.05	$ 561.16	$ 71.58		$ 447.45	$ 218.81	$ 596.66	$ 5,970
Virginia-American Water Co.	1.0235%	$ 1,432.97	$ 998.33	$ 504.36	$ 404.30	$ 51.57		$ 322.36	$ 157.65	$ 429.89	$ 4,301
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
WESTERN REGION		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Arizona American Water Company	2.7459%	$ 3,844.26	$ 2,678.24	$ 1,353.07	$ 1,084.63	$ 138.35		$ 864.65	$ 422.92	$ 1,153.28	$ 11,540
Texas American	0.1429%	$ 199.99	$ 139.33	$ 70.39	$ 56.43	$ 7.20		$ 44.99	$ 22.00	$ 60.00	$ 600
California-American Water Co.	4.0914%	$ 5,727.93	$ 3,990.56	$ 2,016.07	$ 1,616.09	$ 206.14		$ 1,288.62	$ 630.15	$ 1,718.38	$ 17,194
Hawaii-American Water Co.	0.3316%	$ 464.21	$ 323.41	$ 163.39	$ 130.97	$ 16.71		$ 104.43	$ 51.07	$ 139.26	$ 1,393
New Mexico-American Water Co. Southwest Utilities (Azurix NA and Walker Water)	0.2754%	$ 385.56	$ 268.61	$ 135.71	$ 108.78	$ 13.88		$ 86.74	$ 42.42	$ 115.67	$ 1,157
	0.0000%	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
AMERICAN WATER Enterprises	7.2918%	$ 10,208.57	$ 7,112.17	$ 3,593.13	$ 2,880.28	$ 367.39	-	$ 2,298.64	$ 1,123.09	$ 3,062.57	$ 30,644

TENNESSEE AMERICAN WATER COMPANY
CALCULATION OF INFLATION FACTOR
TEST YEAR ENDED: 11/30/2007
ATTRITION YEAR: 09/01/08 08/31/09

INFLATION FACTOR **2.300%**

Consumer Price Index 2008	2.1	0.700
Consumer Price Index 2009	2.4	1.600
		2.300

*Based upon the Value Line Forecast for the US Economy

Value Line Forecast for the U.S. Economy

	ACTUAL				*ESTIMATED*					
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
GROSS DOMESTIC PRODUCT AND ITS COMPONENTS (2000 CHAIN WEIGHTED $) BILLIONS OF DOLLARS										
Final Sales	10285	10620	10967	11276	*11558*	*11775*	*12128*	*12492*	*12879*	*13291*
Total Consumption	7295	7561	7804	8044	*8276*	*8418*	*8629*	*8887*	*9163*	*9465*
Nonresidential Fixed Investment	1082	1144	1226	1307	*1370*	*1396*	*1438*	*1495*	*1563*	*1641*
Structures	244	247	248	269	*304*	*318*	*299*	*305*	*314*	*325*
Equipment & Software	843	905	992	1051	*1065*	*1079*	*1143*	*1212*	*1291*	*1381*
Residential Fixed Investment	509	560	597	570	*473*	*376*	*413*	*463*	*509*	*560*
Exports	1026	1126	1203	1304	*1408*	*1519*	*1639*	*1763*	*1885*	*2002*
Imports	1545	1720	1822	1929	*1968*	*1983*	*2062*	*2178*	*2315*	*2442*
Federal Government	687	716	726	742	*755*	*785*	*796*	*790*	*782*	*780*
State & Local Governments	1218	1216	1220	1239	*1267*	*1280*	*1282*	*1294*	*1309*	*1327*
Gross Domestic Product	10961	11686	12434	13195	*13843*	*14321*	*14936*	*15663*	*16485*	*17390*
Real GDP (2000 Chain Weighted $)	10301	10676	11004	11319	*11567*	*11712*	*12005*	*12365*	*12761*	*13182*
PRICES AND WAGES-ANNUAL RATES OF CHANGE										
GDP Deflator	2.1	2.9	3.2	3.2	*2.7*	*2.0*	*2.0*	*2.1*	*2.1*	*2.2*
CPI-All Urban Consumers	2.3	2.7	3.4	3.2	*2.9*	*2.1*	*2.4*	*2.4*	*2.5*	*2.5*
PPI-Finished Goods	3.2	3.6	4.9	2.9	*3.9*	*2.0*	*2.1*	*2.1*	*2.2*	*2.2*
Employment Cost Index—Total Comp	3.8	3.8	3.1	2.9	*3.1*	*3.0*	*3.0*	*3.0*	*3.2*	*3.4*
Productivity	3.9	2.7	1.9	1.0	*1.6*	*1.3*	*2.0*	*2.2*	*2.3*	*2.5*
PRODUCTION AND OTHER KEY MEASURES										
Industrial Prod (% Change)	0.6	2.5	3.2	4.0	*1.9*	*0.8*	*2.3*	*2.6*	*2.8*	*3.0*
Factory Operating Rate (%)	73.7	76.6	78.8	80.4	*80.1*	*78.9*	*79.5*	*80.0*	*80.5*	*81.0*
Nonfarm Inven Change (2000 Chain Weighted $)	14.0	48.2	34.0	41.7	*3.6*	*-10.1*	*10.0*	*40.0*	*50.0*	*35.0*
Housing Starts (Mill. Units)	1.85	1.95	2.07	1.81	*1.34*	*0.98*	*1.18*	*1.45*	*1.60*	*1.75*
Existing House Sales (Mill. Units)	6.18	6.73	7.08	6.51	*5.68*	*4.61*	*5.00*	*5.40*	*5.80*	*6.20*
Total Light Vehicle Sales (Mill. Units)	16.6	16.9	16.9	16.5	*16.1*	*15.3*	*15.5*	*16.0*	*16.7*	*17.5*
National Unemployment Rate (%)	6.0	5.5	5.1	4.6	*4.6*	*5.3*	*5.6*	*5.5*	*5.3*	*5.0*
Federal Budget Surplus (Unified, FY, $Bill)	-377.0	-411.0	-321.0	-248.0	*-163.0*	*-400.0*	*-335.0*	*-325.0*	*-250.0*	*-225.0*
Price of Oil ($Bbl, U.S. Refiners' Cost)	28.60	36.91	50.31	60.09	*68.04*	*75.00*	*80.00*	*80.00*	*80.00*	*80.00*
MONEY AND INTEREST RATES										
3-Month Treasury Bill Rate (%)	1.0	1.4	3.1	4.7	*4.4*	*2.1*	*2.7*	*4.0*	*4.5*	*5.0*
Federal Funds Rate (%)	1.1	1.4	3.2	5.0	*5.0*	*2.7*	*3.0*	*4.5*	*4.7*	*5.0*
10-Year Treasury Note Rate (%)	4.0	4.3	4.3	4.8	*4.6*	*3.3*	*3.8*	*5.0*	*5.3*	*5.5*
Long-Term Treasury Bond Rate (%)	5.0	5.1	4.6	4.9	*4.8*	*3.7*	*4.2*	*5.4*	*5.7*	*5.8*
AAA Corporate Bond Rate (%)	5.7	5.6	5.2	5.6	*5.6*	*4.5*	*5.0*	*6.3*	*6.4*	*6.5*
Prime Rate (%)	4.1	4.3	6.2	8.0	*8.0*	*5.7*	*6.0*	*7.5*	*7.7*	*8.0*
INCOMES										
Personal Income (% Change)	3.2	6.2	5.9	6.6	*6.2*	*3.8*	*4.5*	*5.0*	*5.5*	*5.8*
Real Disp Inc (% Change)	2.2	3.6	1.7	3.1	*3.1*	*2.1*	*3.0*	*3.2*	*3.3*	*3.5*
Personal Savings Rate (%)	2.1	2.1	0.5	0.4	*0.5*	*1.5*	*1.5*	*1.7*	*2.0*	*2.3*
Corporate Economic Profits ($Bill)	993	1231	1373	1554	*1602*	*1622*	*1735*	*1856*	*2004*	*2164*
Yr-to-Yr % Change	12.1	24.0	11.5	13.2	*3.1*	*1.2*	*7.0*	*7.0*	*8.0*	*8.0*
COMPOSITION OF REAL GDP-ANNUAL RATES OF CHANGE										
Gross Domestic Product	2.5	3.6	3.1	2.9	*2.2*	*1.3*	*2.5*	*3.0*	*3.2*	*3.3*
Final Sales	2.5	3.3	3.3	2.8	*2.5*	*1.9*	*3.0*	*3.0*	*3.1*	*3.2*
Total Consumption	2.8	3.6	3.2	3.1	*2.9*	*1.7*	*2.5*	*3.0*	*3.1*	*3.3*
Nonresidential Fixed Investment	1.0	5.8	7.1	6.6	*4.8*	*1.9*	*3.0*	*4.0*	*4.5*	*5.0*
Structures	-4.1	1.3	0.5	8.4	*13.2*	*4.6*	*-6.0*	*2.0*	*3.0*	*3.5*
Equipment & Software	2.8	7.4	9.6	5.9	*1.4*	*1.3*	*6.0*	*6.0*	*6.5*	*7.0*
Residential Fixed Investment	8.4	10.0	6.6	-4.6	*-16.9*	*-20.6*	*10.0*	*12.0*	*10.0*	*10.0*
Exports	1.3	9.7	6.9	8.4	*7.9*	*7.9*	*7.9*	*7.6*	*6.9*	*6.2*
Imports	4.1	11.3	5.9	5.9	*2.0*	*0.8*	*4.0*	*5.6*	*6.3*	*5.5*
Federal Government	6.8	4.2	1.5	2.2	*1.7*	*4.0*	*1.3*	*-0.7*	*-1.0*	*-0.3*
State & Local Governments	0.2	-0.2	0.3	1.6	*2.3*	*1.0*	*0.1*	*1.0*	*1.1*	*1.4*

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Value Line Forecast for the U.S. Economy

	ACTUAL					*ESTIMATED*				
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GROSS DOMESTIC PRODUCT AND ITS COMPONENTS (2000 CHAIN WEIGHTED $) BILLIONS OF DOLLARS										
Final Sales	10036	10285	10620	10967	11276	*11551*	*11804*	*12134*	*12498*	*12886*
Total Consumption	7099	7295	7561	7804	8044	*8278*	*8445*	*8698*	*8976*	*9272*
Nonresidential Fixed Investment	1072	1082	1144	1226	1307	*1366*	*1412*	*1466*	*1525*	*1590*
Structures	254	244	247	248	269	*301*	*307*	*313*	*323*	*335*
Equipment & Software	820	843	905	992	1051	*1065*	*1104*	*1159*	*1223*	*1296*
Residential Fixed Investment	470	509	560	597	570	*475*	*393*	*409*	*434*	*468*
Exports	1013	1026	1126	1203	1304	*1407*	*1546*	*1669*	*1811*	*1974*
Imports	1485	1545	1720	1822	1929	*1969*	*2021*	*2101*	*2196*	*2306*
Federal Government	643	687	716	726	742	*756*	*779*	*786*	*794*	*810*
State & Local Governments	1216	1218	1216	1220	1239	*1266*	*1287*	*1305*	*1325*	*1345*
Gross Domestic Product	10470	10961	11686	12434	13195	*13818*	*14331*	*15013*	*15795*	*16643*
Real GDP (2000 Chain Weighted $)	10049	10301	10676	11004	11319	*11560*	*11796*	*12150*	*12539*	*12952*
PRICES AND WAGES-ANNUAL RATES OF CHANGE										
GDP Deflator	1.7	2.1	2.9	3.2	3.2	*2.3*	*1.6*	*2.0*	*2.2*	*2.3*
CPI-All Urban Consumers	1.6	2.3	2.7	3.4	3.2	*3.9*	*2.0*	*2.3*	*2.4*	*2.5*
PPI-Finished Goods	-1.3	3.2	3.6	4.9	2.9	*5.6*	*1.8*	*2.1*	*2.2*	*2.4*
Employment Cost Index—Total Comp	3.8	3.8	3.8	3.1	2.9	*3.0*	*3.1*	*3.3*	*3.5*	*3.6*
Productivity	4.3	3.9	2.7	1.9	1.0	*2.3*	*1.4*	*2.0*	*2.2*	*2.3*
PRODUCTION AND OTHER KEY MEASURES										
Industrial Prod. (% Change)	-0.3	0.6	2.5	3.2	4.0	*2.4*	*1.6*	*2.2*	*2.4*	*2.5*
Factory Operating Rate (%)	73.5	73.7	76.6	78.8	80.4	*80.3*	*79.8*	*80.6*	*80.8*	*81.0*
Nonfarm Inven. Change (2000 Chain Weighted $)	15.2	14.0	48.2	34.0	41.7	*5.0*	*25.0*	*35.0*	*40.0*	*45.0*
Housing Starts (Mill. Units)	1.71	1.85	1.95	2.07	1.81	*1.36*	*1.13*	*1.45*	*1.65*	*1.80*
Existing House Sales (Mill. Units)	5.65	6.18	6.73	7.08	6.51	*5.64*	*4.73*	*5.75*	*6.00*	*6.25*
Total Light Vehicle Sales (Mill. Units)	16.8	16.6	16.9	16.9	16.5	*16.0*	*15.7*	*16.7*	*16.8*	*17.0*
National Unemployment Rate (%)	5.8	6.0	5.5	5.1	4.6	*4.6*	*5.0*	*4.9*	*4.8*	*4.8*
Federal Budget Surplus (Unified, FY, $Bill)	-157.8	-377.0	-411.0	-321.0	-248.0	*-175.0*	*-225.0*	*-265.0*	*-255.0*	*-250.0*
Price of Oil ($Bbl., U.S. Refiners' Cost)	24.00	28.60	36.91	50.31	60.09	*68.00*	*75.00*	*75.00*	*75.00*	*75.00*
MONEY AND INTEREST RATES										
3-Month Treasury Bill Rate (%)	1.6	1.0	1.4	3.1	4.7	*4.5*	*3.3*	*4.7*	*5.0*	*5.3*
Federal Funds Rate (%)	1.7	1.1	1.4	3.2	5.0	*5.0*	*4.1*	*5.0*	*5.2*	*5.5*
10-Year Treasury Note Rate (%)	4.6	4.0	4.3	4.3	4.8	*4.6*	*4.5*	*5.0*	*5.3*	*5.5*
Long-Term Treasury Bond Rate (%)	5.4	5.0	5.1	4.6	4.9	*4.8*	*4.7*	*5.2*	*5.5*	*5.7*
AAA Corporate Bond Rate (%)	6.5	5.7	5.6	5.2	5.6	*5.5*	*5.4*	*6.0*	*6.3*	*6.5*
Prime Rate (%)	4.7	4.1	4.3	6.2	8.0	*8.0*	*7.1*	*7.8*	*8.0*	*8.5*
INCOMES										
Personal Income (% Change)	1.8	3.2	6.2	5.9	6.6	*6.5*	*4.7*	*5.2*	*5.5*	*5.8*
Real Disp. Inc. (% Change)	3.1	2.2	3.6	1.7	3.1	*3.1*	*3.5*	*3.5*	*3.6*	*3.7*
Personal Savings Rate (%)	2.4	2.1	2.1	0.5	0.4	*0.8*	*1.7*	*2.0*	*2.2*	*2.4*
Corporate Economic Profits ($Bill)	886	993	1231	1373	1554	*1650*	*1700*	*1819*	*1955*	*2111*
Yr-to-Yr % Change	15.5	12.1	24.0	11.5	13.2	*6.2*	*3.0*	*7.0*	*7.5*	*8.0*
COMPOSITION OF REAL GDP-ANNUAL RATES OF CHANGE										
Gross Domestic Product	1.6	2.5	3.6	3.1	2.9	*2.1*	*2.0*	*3.0*	*3.2*	*3.3*
Final Sales	1.2	2.5	3.3	3.3	2.8	*2.4*	*2.2*	*2.8*	*3.0*	*3.1*
Total Consumption	2.7	2.8	3.6	3.2	3.1	*2.9*	*2.0*	*3.0*	*3.2*	*3.3*
Nonresidential Fixed Investment	-9.2	1.0	5.8	7.1	6.6	*4.5*	*3.4*	*3.8*	*4.0*	*4.3*
Structures	-17.0	-4.1	1.3	0.5	8.4	*12.0*	*1.9*	*2.0*	*3.0*	*4.0*
Equipment & Software	-6.2	2.8	7.4	9.6	5.9	*1.4*	*3.6*	*5.0*	*5.5*	*6.0*
Residential Fixed Investment	4.9	8.4	10.0	6.6	-4.6	*-16.7*	*-17.2*	*4.0*	*6.0*	*8.0*
Exports	-2.3	1.3	9.7	6.9	8.4	*7.9*	*9.9*	*8.0*	*8.5*	*9.0*
Imports	3.4	4.1	11.3	5.9	5.9	*2.1*	*2.6*	*4.0*	*4.5*	*5.0*
Federal Government	7.0	6.8	4.2	1.5	2.2	*2.0*	*2.9*	*1.0*	*1.0*	*2.0*
State & Local Governments	3.1	0.2	-0.2	0.3	1.6	*2.2*	*1.7*	*1.4*	*1.5*	*1.5*

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Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Summary of Income Taxes

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 6
Page 1 of 2

Line No.	Description	Per Books 12 Months Ended 11/30/07	Test Year Adjustments Present Rates	Normalized Test Year	Attrition Year Adjustments	Attrition Year at Present Rates	Adjustments for Proposed Rates	Attrition Year at Proposed Rates
1	Federal Income Tax - Current	$2,115,677	($754,297)	$1,361,380	($343,165)	$1,018,215	$2,393,646	$3,411,861
2								
3	State Income Tax - Current	(37,777)	277,688	239,911	(57,673)	182,238	475,437	657,675
4								
5	Deferred Federal Income Tax	(372,909)	782,057	409,148	146,915	556,063	0	556,063
6								
7	Deferred State Income Tax	426,593	(177,219)	251,374	0	251,374	0	251,374
8								
9	Amortization of ITC	(76,368)	0	(76,368)	0	(76,368)	0	(76,368)
10								
11	Adjustment of Prior Years - FIT	(11,247)	11,247	0	0	0	0	0
4								
13	Adjustment of Prior Years - SIT	4,072	(4,072)	0	0	0	0	0
14								
15	Total	2,050,040	135,405	2,185,445	(253,923)	1,931,522	2,869,083	4,800,605
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Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Computation of Current Federal and State Income Taxes Based on Current Rate for the Normalized and Attrition Years and Proposed Rates for the Attrition Year

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 6
Page 2 of 2

Line No.	Description	Per Books Test Year Present Rates Federal	Per Books Test Year Present Rates State	Normalized Year Present Rates Federal	Normalized Year Present Rates State	Attrition Year Present Rates Federal	Attrition Year Present Rates State	Attrition Year Proposed Rates Federal	Attrition Year Proposed Rates State
1									
2	Operating Revenues	$37,109,098	$37,109,098	$36,910,843	$36,910,843	$37,142,460	$37,142,460	$44,787,319	$44,787,319
3									
4	Operation and Maintenance Expenses	20,820,445	20,820,445	19,705,847	19,705,847	20,515,150	20,515,150	20,628,994	20,628,994
5	Depreciation and Amortization	4,915,650	4,915,650	5,047,504	5,047,504	4,730,347	4,730,347	4,730,347	4,730,347
6	Taxes, Other than Income	4,133,274	4,133,274	3,846,116	3,846,116	4,204,083	4,204,083	4,420,684	4,420,684
7	State Income Taxes - Current	(45,581)	(45,581)	239,911	239,911	182,238	182,238	657,675	657,675
8	State Income Taxes - Deferred	440,469	440,469	251,374	251,374	251,374	251,374	251,374	251,374
9	Federal Income Taxes - Current	2,067,769	2,067,769	1,361,380	1,361,380	1,018,215	1,018,215	3,411,861	3,411,861
10	Federal Income Taxes - Deferred	(336,248)	(336,248)	409,148	409,148	556,063	556,063	556,063	556,063
11	Investment Tax Credit	(78,366)	(78,366)	(78,366)	(78,366)	(78,366)	(78,366)	(78,368)	(78,368)
12	Subtotal	31,919,410	31,919,410	30,785,012	30,785,012	31,381,092	31,381,092	34,580,610	34,580,610
13	Total Income Before Deductions	5,189,688	5,189,688	6,125,831	6,125,831	5,761,368	5,761,368	10,206,709	10,206,709
14									
15	Total Other Income	78,250	78,250						
16									
17	Total Other Deductions	81,880	81,880						
18									
19	Total Taxes Applicable to Other Income and Deductions	9,937	9,937						
20									
21	Total Interest Charges	3,776,907	3,776,907	4,081,966	4,081,966	4,081,966	4,081,966	4,081,966	4,081,966
22									
23	Net Income	1,420,214	1,420,214	2,043,865	2,043,865	1,679,402	1,679,402	6,124,743	6,124,743
24									
25	State Income Taxes	622,037	622,037	491,265	491,265	433,612	433,612	909,049	909,049
26	Federal Income Taxes	1,655,153	1,655,153	1,694,160	1,694,160	1,497,910	1,497,910	3,891,556	3,891,556
27									
28	Pretax Income	3,697,403	3,697,403	4,229,310	4,229,310	3,610,924	3,610,924	10,925,348	10,925,348
29	Statutory Additions (Deductions):								
30	Permanent Difference								
31	617.001 Book Over Tax Travel and Entertainment	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297
32	618.006 Nondeductible Dues	14,301	14,301	14,301	14,301	14,301	14,301	14,301	14,301
33	618.008 Lobbying Expenses	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)	(162,544)
34	638.006 Nondeductible Penalties	124,042	124,042	124,042	124,042	124,042	124,042	124,042	124,042
35									
36	Total Permanent Differences	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)	(19,904)
37									
38	Financial Taxable Income	3,677,499	3,677,499	4,209,406	4,209,406	3,591,020	3,591,020	10,905,444	10,905,444
39									
40	Temporary Differences								
41	604.004 Contributions and Advances	199,693	199,693	199,693	199,693	199,693	199,693	199,693	199,693
42	608.001 Book Over Tax Depreciation	0	0	0	0	0	0	0	0
43	612.001 Book Over Tax Bad Debts	58,249	58,249	58,249	58,249	58,249	58,249	58,249	58,249
44	619.002 Amortization of Regulatory Assets - AFUDC	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)
45	619.070 Deferred Maintenance Expense	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)
46	619.025 Management Study Expense	0	0	0	0	0	0	0	0
47	619.026 Accrued OPEB Expense	287,938	287,938	287,938	287,938	287,938	287,938	287,938	287,938
48	619.029 Incentive Plan Expense	73,259	73,259	73,259	73,259	73,259	73,259	73,259	73,259
49	619.030 Regulatory Pension Expense	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)	(22,200)
50	619.032 Miscellaneous Deferred Expenses	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646	1,223,646
51	628.001 Tax Over Book Depreciation	(687,568)	(687,568)	(687,568)	(687,568)	(1,107,326)	(1,107,326)	(1,107,326)	(1,107,326)
52	638.014 Cost of Removal	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)	(7,212)
53	638.015 AFUDC over Interest Capitalized for Taxes	(101,609)	(101,609)	(101,609)	(101,609)	(101,609)	(101,609)	(101,609)	(101,609)
54	638.016 Refund of Taxable Advances	0	0	0	0	0	0	0	0
55	638.022 Accrued Vacation Pay Expense	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)	(38,774)
56	638.027 Abandonment Losses	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)	(188,249)
57	Net Negative Salvage	345,085	345,085	345,085	345,085	345,085	345,085	345,085	345,085
58	638.036 Miscellaneous Deferred Expenses	67,640	67,640	67,640	67,640	67,640	67,640	67,640	67,640
	Cost of Service Study	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)
	Gains and Losses	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Rate Case Expense	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)	(1,271,232)
59	State depreciation in excess of federal		(834,647)		(438,633)		(287,771)		(287,771)
60	Total Temporary Differences	(79,837)	(914,484)	(79,837)	(518,470)	(499,595)	(787,366)	(499,595)	(787,366)
61									
62									
63	Federal Taxable Income Before SIT	3,597,662	2,763,015	4,129,569	3,690,936	3,091,425	2,803,654	10,405,849	10,118,078
64						0		0	
65	Correction to books	378,054	150,397						
66	State Income Tax	189,372		239,911		182,238		657,675	
67	Taxable Income	3,786,344	2,913,412	3,889,658	3,690,936	2,909,187	2,803,654	9,748,174	10,118,078
68									
69	Computation of Taxes:								
70	State Income Tax @ 6.50%		189,372		239,911		182,238		657,675
71	Federal Income Tax @ 35.00%	1,325,221		1,361,380		1,018,215		3,411,861	
72		0		0	0	0	0	0	0
73	Total Current Income Tax	1,325,221	189,372	1,361,380	239,911	1,018,215	182,238	3,411,861	657,675
74									
75		1,325,221							
76	Deferred SIT (on timing differences)			59,441 as calc on recon from Joan					
77	Deferred SIT Reg Assets/Liabilities			53,028 per books					
	Deferred SIT Other			130,905 per books	0				
	Deferred FIT (on timing differences) including ITC	(179,873)		as calc on recon from Joan					
	Deferred FIT Reg Assets/Liabilities	454,765		per books					
	Deferred FIT Other	134,265		per books					

Franchise and Excise Taxes

Online Tax Registration/Updates

Tax Registration (PDF)

Returns

Schedules

Other Forms

Franchise and Excise Tax Guide (PDF)

Important Notices

Tax Rulings

Frequently Asked Questions

E-FILE

Franchise and Excise Tax Internet

TAXES AT A GLANCE

Franchise and excise taxes are pri\ taxes imposed on each corporatior partnership, limited liability compa business trust chartered/organized Tennessee or doing business in thi:

DUE DATES
Annual – 15th day of the 4th mont following the close of your books a records.

Quarterly estimated payments - 1: the fourth, sixth, and ninth months current tax year and the 15th day first month of the next succeeding

Extension – 6-month extension up request

TAX RATES
Franchise tax – .25% of the greate worth or real and tangible property Tennessee. The minimum tax is $1

Excise tax – 6.5% of Tennessee ta income

CONTACT PHONE NUMBERS
Statewide toll-free: (800) 397-839
Nashville and Out-of-state: (615) :

Georgia State Income Tax Rates

GA State Tax Rates | GA Tax Calculator | Cost of Living Calculator

Before using our Income Tax Calculator, here are some basic tax principles that you should know. Georgia state income tax along with a federal tax is usually withheld from your paycheck as you receive it each pay cycle. While the federal income tax rates are set for each income bracket, GA state income tax rates do not necessarily align with the federal figures.

The variable income tax rate for Georgia is determined by GA state tax legislation. How much income tax that is withheld from your paycheck depends on which tax bracket you fall under. In general the more you make, the more you will be taxed. To find out more about GA income tax, sales tax, W4 forms, 1040 forms, tax returns, current state tax rates and general Georgia tax information, click here for the Atlanta Department of Revenue Headquarters.

How Georgia State income tax rates are structured

The tax table below will show in detail the Georgia state income tax rates by income tax bracket(s). There are **6** income tax brackets for Georgia.

If your income range is between **$0** and **$750**, your tax rate on every dollar of income earned is **1%.**
If your income range is between **$751** and **$2,250**, your tax rate on every dollar of income earned is **2%.**
If your income range is between **$2,251** and **$3,750**, your tax rate on every dollar of income earned is **3%.**
If your income range is between **$3,751** and **$5,250**, your tax rate on every dollar of income earned is **4%.**
If your income range is between **$5,251** and **$7,000**, your tax rate on every dollar of income earned is **5%.**
If your income range is **$7,001** and **over**, your tax rate on every dollar of income earned is **6%.**

Income tax brackets data as of December 31st, 2004.

Filing for Georgia State Income Tax Return

The Georgia state income tax and federal income tax filing deadline falls on April 15th of every year (but may fall later if April 15th falls on a day when there is no mail service). An increasingly popular option to filing your federal and state income taxes is through the use of the web by e-file. E-file allows you to fill-out and submit all your income tax forms through the federal or state government websites. You can access the Georgia e-file page here. For any snail mail correspondence, you can contact the Georgia State Department of Revenue at the address below.

Atlanta Department of Revenue Headquarters
1800 Century Center Blvd.
N.E.

American Water Works Company
Tennessee-American Water-To 26
Total Company (USGAAP)
Income Statement Month & YTD
For the Period Ending 11/30/2007

Tennessee-American Water Co.

Description	November Actual	November Plan	November Variance	November Prior Year	Yr to Date November Actual	Yr to Date November Plan	Yr to Date November Variance	Yr to Date November Prior Year	Annual Forecast
1 OPERATING REVENUES									
2 Water	2,822,713	3,119,188	296,475-	3,006,432	33,266,578	32,595,359	671,219	30,134,902	35,877,983
3 Sewer									
4 Other	114,747	114,756	9-	189,393	1,267,122	1,262,316	4,806	1,288,736	1,377,072
5 Management									
6 Total Revenues	2,937,460	3,233,944	296,484-	3,195,825	34,533,700	33,857,675	676,025	31,423,638	37,255,055
7 OPERATIONS & MAINTENANCE EXPENSE									
8 Labor	396,113	405,311	9,198-	428,926	4,258,336	4,304,769	46,433-	3,873,404	4,695,801
9 Purchased Water	6,994	4,100	2,894	9,717	55,124	46,650	8,474	50,028	51,050
10 Fuel & Power	196,370	167,313	29,057	176,319	2,105,966	1,784,149	321,817	2,063,023	1,936,389
11 Chemicals	84,504	85,936	1,432-	97,469	1,029,901	918,582	111,319	944,342	1,002,921
12 Waste Disposal	10,730	13,825	3,095-	12,816	140,623	162,300	21,677-	135,291	174,265
13 Management Fees	400,052	354,658	45,394	375,740	4,334,547	4,118,062	216,485	3,857,474	4,483,328
14 Group Insurance	120,331	125,448	5,117-	134,080	1,457,672	1,379,928	77,744	1,400,112	1,505,376
15 Pensions	54,383	54,390	7-	91,182	635,256	598,290	36,966	988,911	652,680
16 Regulatory Expense	23,412	23,233	179	10,517	497,612	218,227	279,385	207,864	241,460
17 Insurance Other Than Group	48,209	43,662	4,547	44,856	466,980	480,282	13,302-	409,100	523,944
18 Customer Accounting	91,554	100,999	9,445-	195,935	1,014,676	1,115,989	101,313-	1,197,575	1,217,188
19 Rents	16	3,373	3,357-	2,868	21,916	38,552	16,636-	35,354	41,925
20 General Office Expense	21,707	21,015	692	19,622	206,375	222,398	16,023-	285,913	243,264
21 Miscellaneous	160,652	147,677	12,975	187,297	1,697,919	1,672,570	25,349	1,594,762	1,811,660
25 Other Maintenance	87,333	88,788	1,455-	74,165	1,083,398	1,197,779	114,381-	1,024,598	1,282,167
Total Maintenance & Operations Expense	1,702,360	1,639,728	62,632	1,861,509	19,006,301	18,258,527	747,774	18,067,751	19,863,418
27 Depreciation	312,170	389,308	77,138-	340,341	4,064,231	4,191,506	127,275-	3,976,296	4,592,115
28 Amortization	10,697	10,148	549	10,148	117,668	111,628	6,040	111,629	121,776
29 General Taxes	379,057	292,474	86,583	299,365	3,837,090	3,229,330	607,760	3,379,570	3,521,143
30 State Income Taxes	21,165	38,792	17,627-	19,990-	290,749	302,816	12,067-	48,645	352,222
31 Federal Income Taxes	86,213	195,278	109,065-	107,152	1,528,202	1,524,375	3,827	684,647	1,773,087
32 Tax Savings Acquisition Adjustment									
33 Total Operating Expenses	2,511,662	2,565,728	54,066-	2,598,525	28,844,241	27,618,182	1,226,059	26,268,538	30,223,761
34 Utility Operating Income	425,798	668,216	242,418-	597,300	5,689,459	6,239,493	550,034-	5,155,100	7,031,294
35 OTHER INCOME & DEDUCTIONS									
36 Non-Operating Rental Income									
37 Dividend Income-Common									
38 Dividend Income-Preferred									
39 Interest Income					69,283		69,283		
40 AFUDC Equity	3,603	9,216	5,613-	17,311	61,444	45,596	15,848	74,079	49,626
42 M & J Miscellaneous Income	1,978		1,978	1,237	11,830		11,830	4,213	
43 Gain(Loss)on Disposition								2,000	
45 Total Other Income	5,581	9,216	3,635-	18,548	142,557	45,596	96,961	80,292	49,626
46 Miscellaneous Amortization									
47 Tax Savings Acquisition Adjustment									
48 Misc. Other Deductions	10,150	1,000	9,150	810	55,693	66,500	10,807-	40,057	74,000
49 General Taxes									
50 State Income Taxes		65-	65	202-		4,208-	4,208	2,223-	4,657-
51 Federal Income Taxes	4,221-	327-	3,894-	1,089-	13,129	21,174-	34,303	11,972-	23,432-
52 Total Other Deductions	5,929	608	5,321	481-	68,822	41,118	27,704	25,862	45,911
53 Total Other Income	348-	8,608	8,956-	19,029	73,735	4,478	69,257	54,430	3,715
54 Income Before Interest Charges	425,450	676,824	251,374-	616,329	5,763,194	6,243,971	480,777-	5,209,530	7,035,009
55 INTEREST CHARGES									
56 Interest on Long-Term Debt	270,224	313,877	43,653-	204,819	2,880,626	3,344,438	463,812-	2,256,956	3,658,234
57 Amortization and Debt Expense	2,390	6,048	3,658-	1,354	23,795	63,107	39,312-	14,889	69,156
58 Interest-Short Term Bank Debt	29,765	1,022	28,743	85,425	550,246	97,144	453,102	726,349	103,233
59 Other Interest Expense	789		789	1,120	12,590		12,590	1,251	
60 AFUDC-Debt	2,038-	5,135-	3,097	6,692-	31,024-	25,367-	5,657-	31,151-	27,612-
61 Total Interest Charges	301,130	315,812	14,682-	286,026	3,436,233	3,479,322	43,089-	2,968,294	3,803,011
62 Net Income	124,320	361,012	236,692-	330,303	2,326,961	2,764,649	437,688-	2,241,236	3,231,998
64 Preferred Dividend Declared	5,757	5,759	2-	5,759	63,323	63,349	26-	63,346	69,108
65 Net Income to Common Stock	118,563	355,253	236,690-	324,544	2,263,638	2,701,300	437,662-	2,177,890	3,162,890

American Water Works Company
Tennessee-American Water Co 26
Total Company (USGAAP)
Income Statement Month & YTD
For the Period Ending 12/01/2006 — Nov 06

Tennessee-American Water Co.

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES									
2 Water	3,006,432	2,709,300	297,132	2,611,236	30,134,902	30,203,200	68,298-	28,457,309	32,956,100
3 Sewer								25	
4 Other	189,393	103,590	85,803	84,276	1,288,736	1,139,490	149,246	1,051,190	1,243,080
5 Management									
6 Total Revenues	3,195,825	2,812,890	382,935	2,695,512	31,423,638	31,342,690	80,948	29,508,524	34,199,180
7 OPERATIONS & MAINTENANCE EXPENSE									
8 Labor	426,926	353,307	75,619	370,514	3,873,404	3,710,616	162,788	3,457,853	4,062,813
9 Purchased Water	9,717	3,312	6,405	3,499	50,028	44,837	5,191	46,868	49,590
10 Fuel & Power	176,319	127,950	48,369	165,510	2,063,023	1,461,256	601,767	1,417,939	1,576,142
11 Chemicals	97,469	64,151	33,318	53,424	944,342	754,204	190,138	780,219	817,449
12 Waste Disposal	12,816	11,399	1,417	311	135,291	135,155	136	136,855	146,363
13 Management Fees	375,740	329,594	46,146	309,879	3,857,474	3,713,568	143,906	3,261,037	4,045,814
14 Group Insurance	134,080	133,457	623	124,589	1,400,112	1,436,608	36,496-	1,433,626	1,569,840
15 Pensions	91,182	116,365	25,183-	22,264	988,911	1,280,015	291,104-	292,761	1,396,380
16 Regulatory Expense	10,517	9,854	663	24,336	207,864	203,265	4,599	245,096	213,119
17 Insurance Other Than Group	44,856	43,000	1,856	39,219	409,100	473,000	63,900-	444,550	516,000
18 Customer Accounting	195,935	73,342	122,593	102,820	1,197,575	807,962	389,613	1,027,224	881,579
19 Rents	2,868	2,847	21	2,890	35,354	34,017	1,337	37,143	37,175
20 General Office Expense	19,622	16,714	2,908	33,049	285,913	209,188	76,725	695,770	226,793
21 Miscellaneous	187,297	123,243	64,054	141,433	1,594,762	1,398,502	196,260	1,649,644	1,507,665
25 Other Maintenance	74,165	37,395	36,770	84,984	1,024,598	636,252	388,346	918,999	694,456
Total Maintenance & Operations Expense	1,861,509	1,445,930	415,579	1,478,721	18,067,751	16,298,445	1,769,306	15,845,582	17,741,178
27 Depreciation	340,341	385,908	45,567-	328,876	3,976,296	4,191,151	214,855-	3,469,275	4,581,408
28 Amortization	10,148	10,148		10,148	111,629	111,628	1	111,629	121,776
29 General Taxes	299,365	286,246	13,119	272,626	3,379,570	3,149,564	230,006	2,570,247	3,435,576
30 State Income Taxes	19,990-	26,821	46,811-	25,122	48,645	265,315	216,670-	330,174	291,530
31 Federal Income Taxes	107,152	211,212	104,060-	139,448	684,647	848,802	164,155-	1,832,333	1,185,419
32 Tax Savings Acquisition Adjustment									
33 Total Operating Expenses	2,598,525	2,366,265	232,260	2,254,941	26,268,538	24,864,905	1,403,633	24,159,240	27,356,887
34 Utility Operating Income	597,300	446,625	150,675	440,571	5,155,100	6,477,785	1,322,685-	5,349,284	6,842,293
35 OTHER INCOME & DEDUCTIONS									
36 Non-Operating Rental Income									
37 Dividend Income-Common									
38 Dividend Income-Preferred									
39 Interest Income									
40 AFUDC Equity	17,311	3,324	13,987	19,002	74,079	12,481	61,598	125,549	18,807
42 M & J Miscellaneous Income	1,237		1,237	7,108-	4,213		4,213	4,135-	
43 Gain(Loss)on Disposition					2,000		2,000	16,127-	
45 Total Other Income	18,548	3,324	15,224	11,894	80,292	12,481	67,811	105,287	18,807
46 Miscellaneous Amortization									
47 Tax Savings Acquisition Adjustment									
48 Misc. Other Deductions	810	1,000	190-	2,875	40,057	30,500	9,557	33,117	38,000
49 General Taxes									
50 State Income Taxes	202-	60-	142-	11-	2,223-	1,722-	501-	2,821-	2,136-
51 Federal Income Taxes	1,089-	329-	760-	57-	11,972-	9,444-	2,528-	15,189-	11,714-
52 Total Other Deductions	481-	611	1,092-	2,807	25,862	19,334	6,528	35,107	24,150
53 Total Other Income	19,029	2,713	16,316	9,087	54,430	6,853-	61,283	90,180	5,343-
54 Income Before Interest Charges	616,329	449,338	166,991	449,658	5,209,530	6,470,932	1,261,402-	5,439,464	6,836,950
55 INTEREST CHARGES									
56 Interest on Long-Term Debt	204,819	244,569	39,750-	206,832	2,256,956	2,614,705	357,749-	2,379,859	2,859,199
57 Amortization and Debt Expense	1,354	1,360	6-	1,354	14,889	14,920	31-	15,996	16,281
58 Interest-Short Term Bank Debt	85,425	9,874	75,551	31,612	726,349	165,169	561,180	231,601	175,174
59 Other Interest Expense	1,120		1,120	9	1,251		1,251	5,133	
60 AFUDC-Debt	6,692-	1,570-	5,122-	11,966-	31,151-	5,894-	25,257-	84,826-	8,882-
61 Total Interest Charges	286,026	254,233	31,793	227,841	2,968,294	2,788,900	179,394	2,547,763	3,041,772
62 Net Income	330,303	195,105	135,198	221,817	2,241,236	3,682,032	1,440,796-	2,891,701	3,795,178
64 Preferred Dividend Declared	5,759	5,759		5,759	63,346	63,349	3-	63,346	69,108
65 Net Income to Common Stock	324,544	189,346	135,198	216,058	2,177,890	3,618,683	1,440,793-	2,828,355	3,726,070

American Water Works Company
Tennessee-American Water Co 26
Total Company (USGAAP)
Income Statement Month & YTD
For the Period Ending 12/31/2006

Tennessee-American Water Co.

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES									
2 Water	2,474,818	2,752,900	278,082-	2,880,554	32,609,719	32,956,100	346,381-	31,337,863	32,956,100
3 Sewer				1				25	
4 Other	100,579	103,590	3,011-	93,070	1,389,315	1,243,080	146,235	1,144,260	1,243,080
5 Management									
6 Total Revenues	2,575,397	2,856,490	281,093-	2,973,625	33,999,034	34,199,180	200,146-	32,482,148	34,199,180
7 OPERATIONS & MAINTENANCE EXPENSE									
8 Labor	383,124	352,197	30,927	307,530	4,256,528	4,062,813	193,715	3,765,383	4,062,813
9 Purchased Water	3,092	4,753	1,661-	3,767	53,119	49,590	3,529	50,635	49,590
10 Fuel & Power	168,902	114,886	54,016	170,757	2,231,924	1,576,142	655,782	1,588,696	1,576,142
11 Chemicals	45,271	63,245	17,974-	55,180	989,613	817,449	172,164	835,399	817,449
12 Waste Disposal	21,098	11,208	9,890	24,295	156,389	146,363	10,026	161,150	146,363
13 Management Fees	455,054	332,246	122,808	491,579	4,312,528	4,045,814	266,714	3,752,617	4,045,814
14 Group Insurance	138,732	133,232	5,500	130,341	1,538,845	1,569,840	30,995-	1,563,967	1,569,840
15 Pensions	91,172	116,365	25,193-	25,528	1,080,083	1,396,380	316,297-	318,289	1,396,380
16 Regulatory Expense	10,517	9,854	663	24,336	218,381	213,119	5,262	269,432	213,119
17 Insurance Other Than Group	92,675	43,000	49,675	40,084	501,775	516,000	14,225-	484,633	516,000
18 Customer Accounting	106,963	73,617	33,346	120,375	1,304,538	881,579	422,959	1,147,599	881,579
19 Rents	8,120	3,158	4,962	2,847	43,474	37,175	6,299	39,988	37,175
20 General Office Expense	38,591	17,605	20,986	349,985	324,503	226,793	97,710	1,045,754	226,793
21 Miscellaneous	233,127	109,163	123,964	203,516	1,827,888	1,507,665	320,223	1,853,160	1,507,665
25 Other Maintenance	128,206	58,204	70,002	77,292	1,152,804	694,456	458,348	996,291	694,456
Total Maintenance & Operations Expense	1,924,644	1,442,733	481,911	2,027,412	19,992,392	17,741,178	2,251,214	17,872,993	17,741,178
27 Depreciation	355,988	390,257	34,269-	348,708	4,332,284	4,581,408	249,124-	3,817,984	4,581,408
28 Amortization	10,148	10,148		10,148	121,777	121,776	1	121,777	121,776
29 General Taxes	296,185	286,012	10,173	352,337	3,675,755	3,435,576	240,179	2,922,584	3,435,576
30 State Income Taxes	104,139	26,215	77,924	245,812	152,784	291,530	138,746-	575,986	291,530
31 Federal Income Taxes	126,950	336,617	209,667-	323,390	811,598	1,185,419	373,821-	2,155,723	1,185,419
32 Tax Savings Acquisition Adjustment									
33 Total Operating Expenses	2,818,054	2,491,982	326,072	3,307,807	29,086,590	27,356,887	1,729,703	27,467,047	27,356,887
34 Utility Operating Income	242,657-	364,508	607,165-	334,182-	4,912,444	6,842,293	1,929,849-	5,015,101	6,842,293
35 OTHER INCOME & DEDUCTIONS									
36 Non-Operating Rental Income									
37 Dividend Income-Common									
38 Dividend Income-Preferred									
39 Interest Income	4,943		4,943		4,943		4,943		
40 AFUDC Equity	12,214	6,326	5,888	31,220	86,293	18,807	67,486	156,769	18,807
42 M & J Miscellaneous Income	6,806-		6,806-	1,391-	2,593-		2,593-	5,526-	
43 Gain(Loss)on Disposition					2,000		2,000	16,127-	
45 Total Other Income	10,351	6,326	4,025	29,829	90,643	18,807	71,836	135,116	18,807
46 Miscellaneous Amortization									
47 Tax Savings Acquisition Adjustment									
48 Misc. Other Deductions	6,188	7,500	1,312-	6,500	46,244	38,000	8,244	39,617	38,000
49 General Taxes									
50 State Income Taxes	501-	414-	87-	1,162-	2,724-	2,136-	588-	3,983-	2,136-
51 Federal Income Taxes	2,691-	2,270-	421-	6,256-	14,663-	11,714-	2,949-	21,445-	11,714-
52 Total Other Deductions	2,996	4,816	1,820-	918-	28,857	24,150	4,707	14,189	24,150
53 Total Other Income	7,355	1,510	5,845	30,747	61,786	5,343-	67,129	120,927	5,343-
54 Income Before Interest Charges	235,302-	366,018	601,320-	303,435-	4,974,230	6,836,950	1,862,720-	5,136,028	6,836,950
55 INTEREST CHARGES									
56 Interest on Long-Term Debt	200,154	244,494	44,340-	205,597	2,457,110	2,859,199	402,089-	2,585,456	2,859,199
57 Amortization and Debt Expense	1,354	1,361	7-	1,354	16,243	16,281	38-	17,349	16,281
58 Interest-Short Term Bank Debt	95,089	10,005	85,084	54,499	821,438	175,174	646,264	286,100	175,174
59 Other Interest Expense	13,053		13,053		14,304		14,304	5,133	
60 AFUDC-Debt	5,817-	2,988-	2,829-	13,862-	36,968-	8,882-	28,086-	98,688-	8,882-
61 Total Interest Charges	303,833	252,872	50,961	247,588	3,272,127	3,041,772	230,355	2,795,350	3,041,772
62 Net Income	539,135-	113,146	652,281-	551,023-	1,702,103-	3,795,178	2,093,075-	2,340,678	3,795,178
64 Preferred Dividend Declared	5,584	5,759	175-	5,759	68,930	69,108	178-	69,105	69,108
65 Net Income to Common Stock	544,719-	107,387	652,106-	556,782-	1,633,173	3,726,070	2,092,897-	2,271,573	3,726,070

American Water Works Company
Tennessee American Water-Co 26
Total Company (USGAAP)
Income Statement 12 Month Ended
For the Period Ending 11/30/2007

Tennessee-American Water Co.

Description	12 Month Actual	12 Month Plan	Variance	12 Month Previous	Annual Forecast
1 OPERATING REVENUES					
2 Water	35,741,395	35,348,259	393,136	33,015,456	35,877,983
3 Sewer					
4 Other	1,367,701	1,365,906	1,795	1,301,806	1,377,072
5 Management					
6 Total Revenues	37,109,096	36,714,165	394,931	34,397,262	37,255,055
7 OPERATIONS & MAINTENANCE EXPENSE					
8 Labor	4,641,460	4,656,966	15,506-	4,180,934	4,695,801
9 Purchased Water	58,215	51,403	6,812	53,795	51,050
10 Fuel & Power	2,274,867	1,899,035	375,832	2,233,780	1,936,389
11 Chemicals	1,075,172	981,827	93,345	999,522	1,002,921
12 Waste Disposal	161,721	173,508	11,787-	159,586	174,265
13 Management Fees	4,789,601	4,450,308	339,293	4,349,054	4,483,328
14 Group Insurance	1,596,405	1,513,160	83,245	1,530,453	1,505,376
15 Pensions	726,428	714,655	11,773	1,014,439	652,680
16 Regulatory Expense	508,129	228,081	280,048	232,200	241,460
17 Insurance Other Than Group	559,655	523,282	36,373	449,183	523,944
18 Customer Accounting	1,121,639	1,189,606	67,967-	1,317,950	1,217,180
19 Rents	30,036	41,710	11,674-	38,201	41,925
20 General Office Expense	244,965	240,003	4,962	635,897	243,264
21 Miscellaneous	1,931,045	1,781,733	149,312	1,798,278	1,811,660
25 Other Maintenance	1,211,604	1,255,983	44,379-	1,101,890	1,282,167
Total Maintenance & Operations Expense	20,930,942	19,701,260	1,229,682	20,095,162	19,863,418
27 Depreciation	4,420,219	4,581,763	161,544-	4,325,005	4,592,115
28 Amortization	127,816	121,776	6,040	121,777	121,776
29 General Taxes	4,133,275	3,515,342	617,933	3,731,907	3,521,143
30 State Income Taxes	394,888	329,031	65,857	294,457	352,222
31 Federal Income Taxes	1,655,153	1,864,865	209,712-	1,008,037	1,773,087
32 Tax Savings Acquisition Adjustment					
33 Total Operating Expenses	31,662,293	30,114,037	1,548,256	29,576,345	30,223,761
34 Utility Operating Income	5,446,803	6,600,128	1,153,325-	4,820,917	7,031,294
35 OTHER INCOME & DEDUCTIONS					
36 Non-Operating Rental Income					
37 Dividend Income-Common					
38 Dividend Income-Preferred					
39 Interest Income	74,226		74,226		
40 AFUDC Equity	73,658	51,922	21,736	91,401	49,626
42 M & J Miscellaneous Income	5,024		5,024	2,822	
43 Gain(Loss)on Disposition				2,000	
45 Total Other Income	152,908	51,922	100,986	96,303	49,626
46 Miscellaneous Amortization					
47 Tax Savings Acquisition Adjustment					
48 Misc. Other Deductions	61,800	74,000	12,120-	46,557	74,000
49 General Taxes					
50 State Income Taxes	501-	4,622-	4,121	3,385-	4,657-
51 Federal Income Taxes	10,438	23,444-	33,882	18,228-	23,432-
52 Total Other Deductions	71,817	45,934	25,883	24,944	45,911
53 Total Other Income	81,091	5,988	75,103	71,359	3,715
54 Income Before Interest Charges	5,527,894	6,606,116	1,078,222-	4,892,276	7,035,009
55 INTEREST CHARGES					
56 Interest on Long-Term Debt	3,080,780	3,588,932	508,152-	2,462,553	3,656,234
57 Amortization and Debt Expense	25,149	64,468	39,319-	16,242	69,156
58 Interest-Short Term Bank Debt	645,335	107,149	538,186	780,848	103,233
59 Other Interest Expense	25,643		25,643	1,251	
60 AFUDC-Debt	(36,841)	26,355-	8,486-	45,013-	27,612-
61 Total Interest Charges	3,740,066	3,732,194	7,872	3,215,881	3,803,011
62 Net Income	1,787,828	2,873,922	1,086,094-	1,676,395	3,231,998
64 Preferred Dividend Declared	68,907	69,108	201-	69,105	69,108
65 Net Income to Common Stock	1,718,921	2,804,814	1,085,893-	1,607,290	3,162,890

Nov 07 2,326,961
Dec 06 1,702,103
Nov 06 (2,241,236)
1,787,828

FEDERAL TAX

TENNESSEE AMERICAN WATER COMPANY	12/31/06 YTD Prov TN	11/30/2006 YTD Prov TN	1 Months Ending Dec 31 2006	Nov 07 YTD Prov	12 Months Ending Nov 30 07
Income per Books	1,702,103	2,241,235	(539,132 0)	2,326,961	1,787,829
Federal income tax accrual	796,935	672,675	124,260 0	1,541,331	1,665,591
State & Locak Icoome Tax Accrual net of State Income Tax Deduction	150,060	46,422	103,638 0	290,749	394,387
				-	
Pretax Income	2,649,098	2,960,332	(311,234)	4,159,041	3,847,807
JE# P005 Meals and Entertainment	6,411	4,148	2,263	2,034	4,297
JE# P015 Research and Development Expense	-	0	0	0	0
JE# P020 Nondeductible Penalties	107,633	20,988	86,645	37,397	124,042
JE# P025 Nondeductible Donations	-	0	0	0	0
JE# P030 Nondeductible Dues	-	0	0	0	0
JE# P035 Amortization of Preferred Stock Expense	-	0	0		0
JE# P040 Lobbying Expenses	-	0	0	14,301	14,301
Medicare Subsidy	(246,814)	(246,814)	0	(162,544)	(162,544)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	0			
Total Permanent Differences	(132,770)	(221,678)	88,908	(108,812)	(19,904)
	2,516,328	2,738,654	(222,326)	4,050,229	3,827,903
JE# T005 Uncollectible Accounts	73,681	(107,806)	181,487	(125,238)	56,249
JE# T010 Vacation Pay	25,974	56,420	(30,446)	(8,328)	(38,774)
JE# T015 Customer Deposits	0	0	0	0	0
JE# T020 Taxable Contributions (CIAC 1)	320,120	449,414	(129,294)	181,495	52,201
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	0	0	0	0
JE# T025 Taxable Advances (CAC 1)	(152,600)	(300,092)	147,492	0	147,492
JE# T030 Merger Expense	-	0	0	0	0
JE# T040 Rate Case Expense	134,407	280,978	(146,571)	(1,124,661)	(1,271,232)
JE# T045 Depreciation and Amortization (Depr 1)	-	(351,714)	351,714	(646,128)	(294,414)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	(393,154)	0	(393,154)	0	(393,154)
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	1,078	1,176	(98)	0	(98)
JE# T060 Gains and Losses (Disp 1)	(2,000)	(4,000)	2,000	0	2,000
JE# T061 Deferred Tax Gain (Disp 2)	-	0	0	0	0
JE# T062 Abandonment Losses (Disp 3)	(392,965)	(681,362)	288,397	(476,646)	(188,249)
JE# T063 Cost of Removal (Disp 4)	-	0	0	(7,212)	(7,212)
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	0	0	0	0
JE# T070 Amortization of UPAA	-	0	0	0	0
JE# T086 Purchased Water - Outside (PWtr 2)	-	0	0	0	0
JE# T090 Depreciation Study	-	0	0	0	0
JE# T095 Cost of Service Study	3,192	6,170	(2,978)	(13,367)	(16,345)
JE# T100 Amortization of Debt Discount	-	0	0	0	0
JE# T105 Management Study	-	0	0	0	0
JE# T110 Waste Disposal	-	0	0	0	0
JE# T122 Incentive Plan (Incen 3)	102,307	(5,132)	107,439	7,718	115,157
JE# T124 Incentive Plan (Incent 5)	-	0	0	(41,898)	(41,898)
JE# T130 Regulatory Pension (Pension 1)	454,126	495,410	(41,284)	194,799	153,515
JE# T131 Regulatory Pension (Pension 2)	(625,931)	(683,646)	57,715	(226,419)	(168,704)
JE# T132 Regulatory Pension (Pension 3)	77,121	84,132	(7,011)	0	(7,011)
JE# T135 Supplemental Pension	-	0	0	0	0
JE# T140 Accrued OPEB (OPEB 1)	246,814	0	246,814	47,830	294,644
JE# T141 Accrued OPEB (OPEB 2)	(74,995)	0	(74,995)	68,289	(6,706)
JE# T142 Accrued OPEB (OPEB 3)	-	0	0	0	0
JE# T145 AFUDC (AFUDC 1)	(28,271)	(7,624)	(20,647)	(68,595)	(89,242)
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	(32,447)	(19,880)	(12,567)	0	(12,567)
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	13,354	14,568	(1,214)	0	(1,214)
JE# T150 Post AFUDC (P AFUDC 1)	-	0	0	0	0
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	0	0	0	0
JE# T152 Pavement Repairs	-	0	0	0	0
JE# T160 Deferred Maintenance (Maint 1)	3,318	3,944	(626)	0	(626)
JE# T161 Deferred Maintenance (Maint 2)	-	0	0		0
JE# T165 Miscellaneous Deferred Debits (Misc 1)	(242)	(2,902)	2,660	1,552	4,212
JE# T166 Miscellaneous Deferred Credits (Misc 2)	-	0	0	1,219,434	1,219,434
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	0	0	0	0
JE# T180 Insurance Other than Group	-	0	0	0	0
JE# T185 Deferred Security Costs	62,654	107,406	(44,752)	0	(44,752)
JE# T186 Deferred Customer Service Center Costs	89,935	98,112	(8,177)	89,936	81,759
JE# T187 Deferred Financial Services Costs	33,697	36,760	(3,063)	33,696	30,633
JE# T190 Deferred Business Change Costs	-	0	0	0	0
ADD BACK Net Negative Salvage	-	0	0	345,065	345,065
JE# T200 Transaction Costs	-	0	0		0
JE# T220 JV Gain/Loss	-	0	0	0	0
Total Temporary Differences:	(60,827)	(529,668)	468,841	(548,678)	(79,837)
Federal taxable inc before NOL, DRD	2,455,501	2,208,986	246,515	3,501,551	3,748,066

Less State Income Tax Expense	144,874	183,152	(38,278)	0	(38,278)
Federal Taxable Income	2,310,627	2,025,834	284,793	3,501,551	3,786,344
Current Federal Income Tax @ 35	808.719	709.042	99.678	1,225,543	1,325,220
Pre Tax Adjustment	70.313	202.467	(132.154)		(132.154)
Difference Attributable tp APB 28 Calc				(17.115)	(17.115)
Difference in Pre Tax Calc vs ETR		0	0		0
TS Entries Recorded to Current Tax Expense	0	0	0		0
AMT				958,182	958,182
Unknown	2,570	10,588	(8,018)	0	(8,018)
Total Current Federal Tax Expense Per G/L	**881,602**	**922,097**	**(40,494)**	**2,166,610**	**2,126,115**
Total Timing Differences	60,827	529,668	(468,841)	548,678	79,837
State Deferred Tax Exp	78,071	(60,834)	138,905	236,660	375,565
Total Federal Timing Differences	(17,244)	590,502	(607,746)	312,018	(295,728)
Total Calculated Deferred Federal Tax Expense	(6,035)	206,676	(212,711)	109,206	(103,505)
Reconciling Items					0
Difference in Pre Tax Calc vs ETR					0
FY 06 Deferred Tax TS Recorded to Current Tax	(477.238)	(760.910)	283.672	0	283.672
Difference Attributable tp APB 28 Calc				17.304	17.304
Adjustment to Def FIT Reg Asset Skewing ETR Calc of Deferred		(39.184)	39.184	0	39.184
Flow Thru Regulated Asset	340.830	312.428	28.402	264.735	293.137
Regulated ITC (Gross Only)	(51.377)	(47.096)	(4.281)	(47.095)	(51.376)
Fas109 Regulatory Asset/Liability Amortization	-		0	(347.898)	(347.898)
AMT				(958.182)	(958.182)
Unknown			0	0	0
Total Federal Deferred Other Tax Expense	**(193,820)**	**(328,086)**	**134,266**	**(961,930)**	**(827,664)**
Other Federal Deferred Tax Items Recorded					
Prior Period Adjustment Deferred Tax Expense	(188.799)	(305.259)	116.460	(79.799)	36.661
Amortization Of Regulatory Assets/Liabilities	442,236	405,383	36,853	417,902	454,755
Total Deferred Tax Expense	**59,617**	**(227,962)**	**287,579**	**(623,827)**	**(336,248)**
Other Federal Current Tax Items Recorded					
Prior Period Adjustments	**(67,916)**	**48,544**	**(116,460)**	**68,552**	**(47,908)**
Amortization of ITC	**(76,368)**	**(70,004)**	**(6,364)**	**(70,004)**	**(76,368)**
TOTAL FEDERAL TAX EXPENSE	**796,935**	**672,675**	**124,260**	**1,541,331**	**1,665,592**

STATE TAX

TENNESSEE AMERICAN WATER COMPANY	12/31/06 YTD Prov TN	11/30/2006 YTD Prov TN	1 Months Ending Dec 31 2006	Nov 07 YTD Prov	12 Months Ending Nov 30 07
Income per Books	1,702,103	2,241,235	(539,132 0)	2,326,961	1,787,829
Federal income tax accrual	796,935	672,675	124,260 0	1,541,331	1,665,591
State & Local Income Tax Accrual net of State Income Tax Deduction	150,060	46,422	103,638 0	290,749	394,387
				0	
Pretax Income	2,649,098	2,960,332	(311,234)	4,159,041	3,847,807
JE# P005 Meals and Entertainment	6,411	4,148	2,263	2,034	4,297
JE# P015 Research and Development Expense	-	0	0	0	0
JE# P020 Nondeductible Penalties	107,633	20,988	86,645	37,397	124,042
JE# P025 Nondeductible Donations	-	0	0	0	0
JE# P030 Nondeductible Dues	-	0	0	0	0
JE# P035 Amortization of Preferred Stock Expense	-	0	0	0	0
JE# P040 Lobbying Expenses	-	0	0	14,301	14,301
Medicare Subsidy	(246,814)	(246,814)	0	(162,544)	(162,544)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	0			
Total Permanent Differences	(132,770)	(221,678)	88,908	(108,812)	(19,904)
	2,516,328	2,738,654	(222,326)	4,050,229	3,827,903
JE# T005 Uncollectible Accounts	73,681	(107,806)	181,487	(125,238)	56,249
JE# T010 Vacation Pay	25,974	56,420	(30,446)	(8,328)	(38,774)
JE# T015 Customer Deposits	0	0	0	0	0
JE# T020 Taxable Contributions (CIAC 1)	320,120	449,414	(129,294)	181,495	52,201
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	0	0	0	0
JE# T025 Taxable Advances (CAC 1)	(152,600)	(300,092)	147,492	0	147,492
JE# T030 Merger Expense	-	0	0	0	0
JE# T040 Rate Case Expense	134,407	280,978	(146,571)	(1,124,661)	(1,271,232)
JE# T045 Depreciation and Amortization (Depr 1)	-	(351,714)	351,714	(646,128)	(294,414)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	(393,154)	0	(393,154)	0	(393,154)
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	1,078	1,176	(98)	0	(98)
JE# T060 Gains and Losses (Disp 1)	(2,000)	(4,000)	2,000	0	2,000
JE# T061 Deferred Tax Gain (Disp 2)	-	0	0	0	0
JE# T062 Abandonment Losses (Disp 3)	(392,965)	(681,362)	288,397	(476,646)	(188,249)
JE# T063 Cost of Removal (Disp 4)	-	0	0	(7,212)	(7,212)
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	0	0	0	0
JE# T070 Amortization of UPAA	-	0	0	0	0
JE# T086 Purchased Water - Outside (PWtr 2)	-	0	0	0	0
JE# T090 Depreciation Study	-	0	0	0	0
JE# T095 Cost of Service Study	3,192	6,170	(2,978)	(13,367)	(16,345)
JE# T100 Amortization of Debt Discount	-	0	0	0	0
JE# T105 Management Study	-	0	0	0	0
JE# T110 Waste Disposal	-	0	0	0	0
JE# T122 Incentive Plan (Incen 3)	102,307	(5,132)	107,439	7,718	115,157
JE# T124 Incentive Plan (Incent 5)	-	0	0	(41,898)	(41,898)
JE# T130 Regulatory Pension (Pension 1)	454,126	495,410	(41,284)	194,799	153,515
JE# T131 Regulatory Pension (Pension 2)	(625,931)	(683,646)	57,715	(226,419)	(168,704)
JE# T132 Regulatory Pension (Pension 3)	77,121	84,132	(7,011)	0	(7,011)
JE# T135 Supplemental Pension	-	0	0	0	0
JE# T140 Accrued OPEB (OPEB 1)	246,814	0	246,814	47,830	294,644
JE# T141 Accrued OPEB (OPEB 2)	(74,995)	0	(74,995)	68,289	(6,706)
JE# T142 Accrued OPEB (OPEB 3)	-	0	0	0	0
JE# T145 AFUDC (AFUDC 1)	(28,271)	(7,624)	(20,647)	(68,595)	(89,242)
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	(32,447)	(19,880)	(12,567)	0	(12,567)
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	13,354	14,568	(1,214)	0	(1,214)
JE# T150 Post AFUDC (P AFUDC 1)	-	0	0	0	0
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	0	0	0	0
JE# T152 Pavement Repairs	-	0	0	0	0
JE# T160 Deferred Maintenance (Maint 1)	3,318	3,944	(626)	0	(626)
JE# T161 Deferred Maintenance (Maint 2)	-	0	0		0
JE# T165 Miscellaneous Deferred Debits (Misc 1)	(242)	(2,902)	2,660	1,552	4,212
JE# T166 Miscellaneous Deferred Credits (Misc 2)	-	0	0	1,219,434	1,219,434
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	0	0	0	0
JE# T180 Insurance Other than Group	-	0	0	0	0
JE# T185 Deferred Security Costs	62,654	107,406	(44,752)	0	(44,752)
JE# T186 Deferred Customer Service Center Costs	89,935	98,112	(8,177)	89,936	81,759
JE# T187 Deferred Financial Services Costs	33,697	36,760	(3,063)	33,696	30,633
JE# T190 Deferred Business Change Costs	-	0	0	0	0
ADD BACK Net Negative Salvage	-	0	0	345,065	345,065
JE# T200 Transaction Costs	-	0	0	0	0
JE# T220 JV Gain/Loss	-	0	0	0	0
Total Temporary Differences:	(60,827)	(529,668)	468,841	(548,676)	(79,835)

Federal taxable inc before NOL, DRD	2,455,501	2,208,986	246,515	3,501,553	3,748,068
Preferred Dividends of Subs					
State Tax Depreciation in Excess of Federal	(435,667)	0	(435,667)	(398,980)	(834,647)
State Taxable Income	2,019,834.0	2,208,986	(189,152)	3,102,573	2,913,421
Total Current State Tax Expense @ .065	**131,289**	**143,584**	**(12,295)**	**201,667**	**189,372**
Reclass Current Year Loss Benefit to Deferred				69,429	69,429
Pre Tax Adjustment	13.966	37.601	(23.635)		(23.635)
STATE ONLY TIMING DIFF DEDUCT OVERSTATED				(271,151)	(271,151)
Unknown	(381)	1,967	(2,348)	55	(2,293)
State Tax Expense Per General Ledger	**144,874**	**183,152**	**(38,278)**	**0**	**(38,278)**
Total Timing Differences	(60.827)	(529.668)	468.841	(548,676)	(79,835)
State Only Timing Diifferences	(435,667)	0	(435,667)	(398,980)	(834,647)
Total State Timing Differences	(496,494)	(529,668)	33,174	(947,656)	(914,482)
Deferred State Taxes @ 065	(32,272)	(34,428)	2.156	(61.598)	(59.441)
Calculated Deferred State Tax Expense	**32,272**	**34,428**	**(2,156)**	**61,598**	**59,441**
Reconciling Items					
FY 06 Deferred Tax TS Recorded to Current Tax	-	(127.143)	127.143		127.143
Reclass Current Year Loss Benefit to Deferred		0	0	(69.429)	(69.429)
Adjustment to Def SIT Reg Asset Skewing ETR Calc of Deferred	-	(15.686)	15.686		15.686
Fas109 Regulatory Asset/Liability Amortization	-	0	0	(50.017)	(50.017)
Flow Thru / ITC- SALT	45,138	41.377	3.761	24.193	27,954
STATE ONLY TIMING DIFF DEDUCT OVERSTATED 4,550,784				271,151	271,151
Unknown	661	6,190	(5,529)	(836)	(6,365)
Total State Deferred Other Tax Expense	**78,071**	**(60,834)**	**138,905**	**236,660**	**375,564**
Other State Deferred Tax Items Recorded					
Prior Period Adjustment Deferred Tax Expense	7,944	7,944	-	11,876	11,876
Amortization Of Regulatory Assets/Liabilities	36,132	33,121	3,011	50,017	53,028
Total Deferred Tax Expense	**122,147**	**(19,769)**	**141,916**	**298,553**	**440,468**
Other State Current Tax Items Recorded					
Prior Period Adjustments	**(116,961)**	**(116,961)**	**0**	**(7,804)**	**(7,804)**
TOTAL STATE TAX EXPENSE	**150,060**	**46,423**	**103,638**	**290,749**	**394,387**

Tn non-conforming
bonus depreciation - deduction from state

	Life -	3	5	7	20	25
2001	asst basis	170,760	230,952	16,013	-	4,798,001
	current depr	-	26,623	1,608	-	191,899
	ending reserve	170,760	217,679	13,994	-	863,453
	2006 depr	-	13,273	1,608		191,899
	2007 depr	-	-	1,608		191,899
	2008 depr			803		191,899
	2009 depr					191,899
2002	asst basis	-	16,867	-	12,067	3,025,529
	current depr		1,943		603	121,008
	ending reserve		13,953		1,859	423,479
	2006 depr		971		603	121,008
	2007 depr		971		603	121,008
	2008 depr		972		603	121,008
	2009 depr				603	121,008
2003	asst basis		3,240,225	13,656	-	3,065,357
	current depr		641,600	2,488		122,451
	ending reserve		1,379,895	7,435		275,815
	2006 depr		641,600	2,488		122,451
	2007 depr		641,600	2,488		122,451
	2008 depr		577,130	1,245		122,451
	2009 depr		-	-		122,451
2004	asst basis	28,174	9,758	105,199		5,130,762
	current depr	9,391	3,708	28,983		205,023
	ending reserve	16,277	4,196	32,741		252,563
	2006 depr	9,391	3,708	28,983		205,023
	2007 depr	2,506	1,854	28,983		205,023
	2008 depr	-	-	14,492		205,023
	2009 dper	-	-	-		205,023
	2006 depr	9,391	659,552	33,079	603	640,381	1,343,006
	2007 depr	2,506	644,425	33,079	603	640,381	1,320,994
	2008 depr	-	578,102	16,540	603	640,381	1,235,626
	2009 depr	-	-	-	603	640,381	640,984

Tn conforming
bonus depreciation - Federal deduction

	Life -	3	5	7	20	25	39	
2001	asst basis	170,760	192,899	17,775		4,593,128	14,447	
	current depr	-	22,239	1,587		183,705	371	
	ending reserve	17,760	181,819	13,809		826,586	1,515	
	2006 depr	-	11,080	1,587		183,705	371	
	2007 depr	-	-	1,587		183,705	371	
	2008 depr		-	792		183,705	371	
	2009 dper	-	-	-		183,705	371	
2002	asst basis		10,602		12,067	1,771,521	1,627	
	current depr		1,222		603	70,853	41	
	ending reserve		8,771		1,859	247,961	160	
	2006 depr		1,222		603	70,853	41	
	2007 depr		609		603	70,853	41	
	2008 depr		-		603	70,853	41	
	2009 depr		-		603	70,853	41	
2003	asst basis		2,263,363	9,559		1,795,015		
	current depr		448,027	1,742		71,704		
	ending reserve		962,721	5,205		161,480		
	2006 depr		448,027	1,742		71,704		
	2007 depr		448,027	1,742		71,704		
	2008 depr		404,588	870		71,704		
	2009 depr		-	-		71,704		
2004	asst basis	19,777	4,879	52,599		2,160,129		
	current depr	6,592	1,854	14,491		86,318		
	ending reserve	11,422	2,098	16,370		98,531		
	2006 depr	6,592	1,854	14,491		86,318		
	2007 depr	1,763	927	14,491		86,318		
	2008 depr	-	-	7,247		86,318		
	2009 depr	-	-	-		86,318		
	2006 depr	6,592	462,163	17,820	603	412,580	412	900,190
	2007 depr	1,763	449,553	17,820	603	412,580	412	882,741
	2008 depr	-	404,588	8,909	603	412,580	412	827,092
	2009 depr	-	-	-	603	412,580	412	413,595
	2006 state deduction							442,816
	2007 state deduct							438,253
	2008 state deduct							408,534
	2009 state deduction							227,389
	attrition state deduction							287,771

26-Tennessee American Water Co
PowerTax Depreciation SummaryReport 7
2007 Year End Close Forecas

1/22/2008

Tax Book :	**Federal**			
Tax Year :	**2007**			
Vintage		**Beg Asset Balance**	**Depreciation**	**Ending Reserve**
	1953	$5,341,202 00	$0.00	$5,341,202 00
	1961	$6,351,380 04	$0.00	$6,351,380 04
	1965	$2,422,080 54	$8,961.95	$2,420,214 71
	1966	$595,105 41	$1,744.28	$593,986 42
	1968	$1,220,605 44	$7,377.52	$1,209,877 17
	1969	$1,070,226 73	$7,083 06	$1,055,541 87
	1970	$2,578,660 90	$36,871 42	$2,477,921 18
	1971	$2,512,105 00	$15,533 82	$2,467,975 91
	1972	$1,586,171 00	$14,405 46	$1,511,752 87
	1973	$4,155,518 00	$66,451 61	$3,824,873 17
	1974	$4,186,342 00	$58,447 05	$3,885,020 42
	1975	$711,729 00	$7,180 65	$683,136 49
	1976	$1,090,611 00	$12,757 69	$1,034,425 45
	1977	$2,110,819 00	$24,917 09	$1,988,669 81
	1978	$4,064,572 00	$55,759 13	$3,741,722 65
	1979	$4,345,785 00	$65,132 18	$3,969,686 97
	1980	$3,507,178.00	$57,651.26	$3,133,906.71
PRE 81		**$47,850,091.06**	**$440,274.17**	**$45,691,293.84**
	1981	$2,856,746 78	$0 00	$2,852,710 78
	1982	$3,025,902 13	$0 00	$3,025,745 13
	1983	$1,473,093 76	$0.00	$1,473,093 76
	1984	$1,127,669 74	$0.00	$1,127,669 74
	1985	$1,693,359 18	$0.00	$1,693,359 18
	1986	$2,081,177 24	$0 00	$2,112,710 90
	1987	$2,808,054 68	$87,270 43	$2,639,549 26
	1988	$3,462,848 71	$142,055 00	$3,295,058 01
	1989	$5,194,337 62	$218,003 04	$4,455,708 89
	1990	$4,380,251 09	$184,801 75	$3,800,820 83
	1991	$2,648,797 36	$112,286 27	$2,201,967 26
	1992	$2,450,406 34	$102,729 01	$1,957,776 57
	1993	$4,217,856 92	$177,300 64	$3,197,311 34
	1994	$3,493,943 37	$156,827 76	$2,440,217 49
	1995	$3,686,259 70	$153,431 00	$2,522,308 09
	1996	$5,151,717 52	$199,043 44	$2,736,155 19
	1997	$5,007,828 76	$182,071 67	$2,213,966 49
	1998	$2,439,068 21	$88,032 02	$1,054,303 85
	1999	$7,640,706 21	$258,356 61	$3,891,866 07
	2000	$7,002,882 45	$247,526 74	$2,240,070 86
	2001	$4,928,868 74	$185,589 84	$1,518,792 58
	2002	$1,792,770 32	$71,991 62	$402,964 28
	2003	$4,013,986 43	$514,081 24	$2,158,245 33
	2004	$2,230,652 55	$95,959 36	$328,465 31
	2005	$2,166,146 49	$170,724 88	$371,266 45
2005 Q1		$730,925 21	$42,458 60	$157,316 61
2005 Q2		$801,887 64	$40,086 23	$119,960 22
2005 Q3		$2,521,253 78	$130,402 28	$347,456 02
2005 Q4		$8,477,272 58	$359,693 80	$783,647 54
	2006	$14,318,565 68	$865,993 69	$1,326,012 32
	2007	$7,044,075.30	$150,740.69	$150,740.69
POST 80		**$120,869,312.49**	**$4,937,457.61**	**$58,597,237.04**
TOTAL		**$168,719,403.55**	**$5,377,731.78**	**$104,288,530.88**

This report reflects additions thru November 2007.
Depreciation is calculated for 12 months

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
ATTRITION YEAR

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	2.2700%	272,060		
Second Year Rate	4.000%	24.490%	32.000%	32.000%	32.000%	32.000%	44.450%	2.564%					
	469,889	-18,213	-90,308	59,591	69,812	10,944	-338	4,037	505,414		272,060	233,334	81,667
01/09 - 8/09 BASIS	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	1.1350%	96,231		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	156,867	9,574	12,700	25,560	64,620	6,840	6,494	0	282,655		96,231	186,424	65,248
TOTAL DEFERRED TAXES ACRS							Tax Depr		788,069		Total Def Taxes	419,758	146,915

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
ATTRITION YEAR

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
1981 11/07 BASIS									120,869,312	2.2700%	2,743,733		
									4,937,458		2,743,733	2,193,725	767,804
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	2.2700%	272,080		
Second Year Rate	4.000%	24.490%	32.000%	32.000%	32.000%	32.000%	44.450%	2.564%					
	469,889	-18,213	-90,308	59,591	69,812	10,944	-338	4,037	505,414		272,080	233,334	81,667
01/09 - 8/09 BASIS	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	1.1350%	96,231		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	156,867	9,574	12,700	25,560	64,620	6,840	6,494	0	282,655		96,231	186,424	65,248
DEFERRED TAXES ACRS													914,719
TOTAL DEFERRED TAXES ACRS									5,725,527				914,719

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
Jan - Dec 09

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
1981 - 11/07 BASIS									120,869,312	2.270%	2,743,733		
									4,937,458		2,743,733	2,193,725	767,804
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	2.270%	272,080		
Second Year Rate	4.00%	24.49%	32.00%	32.00%	32.00%	32.00%	44.45%	2.56%					
	469,889	-18,213	-90,308	59,591	69,812	10,944	-338	4,037	505,414		272,080	233,334	81,667
01/09 - 8/09 BASIS	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	1.135%	96,231		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	156,867	9,574	12,700	25,560	64,620	6,840	6,494	0	282,655		96,231	186,424	65,248
DEFERRED TAXES ACRS													914,719
TOTAL DEFERRED TAXES ACRS													914,719
AMTZ. OF EXCESS DEFERRED FIT-TAX DEPRECIATION									5,725,527				
											Total Deferred Taxes		914,719

Property Basis
2007

	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings			
340.11	13,000										
306	1,171										
343	1,218,441										
345	145,881										
346	1,369,676										
347	(1,153,462)										
348	207,822										
321	53,033										
331	(467)										
332	91,217										
325	49,049										
342	97,769										
342.99	284,443										
349	(405,132)										
390.1								157,455			
391.1		(101,349)									
391.21			(311,724)								
391.23			(65,989)								
391.26							(14,760)				
391.3		(44,519)									
392.11					(43,739)						
392.12				58,422							
346.1	35,535										
394	(2,843)										
395	(1,884)										
397.2	(70,027)										
398	9,753										
399											
	1,942,973	(145,868)	(377,713)	58,422	(43,739)	0	(14,760)	157,455	1,576,771	1,576,771	0

Property Basis
2008

	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings
340.1	180,000							
340.12	60,000							
343	4,906,268							
345	1,162,431							
346	687,600							
347	880,000							
348	372,345							
321								
331	858,000							
332	188,000							
325	30,000							

342	362,000										
342.99											
391.1		71,500									
391.21			95,500								
391.25							14,000				
392.11					261,900						
392.12				127,800							
392.2						34,200					
394	98,200										
395	6,000										
397.2	5,400										
398	8,000										
	9,804,244	71,500	95,500	127,800	261,900	34,200	14,000	0	10,409,144	10,409,144	0
									11,985,915	11,985,915	0

Property Basis

2009

	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings			
343	3,376,521										
345	787,958										
346	525,300										
347	568,500										
348	328,887										
321											
331	1,146,500										
332	260,000										
325	65,000										
342	605,000										
342.99											
391.1		67,000									
391.21			63,500								
391.25							19,500				
392.11					323,100						
392.12				127,800							
392.2						34,200					
394	151,300										
395	12,000										
397.2	5,400										
398	11,000										
	7,843,366	67,000	63,500	127,800	323,100	34,200	19,500	0	8,478,466	8,478,466	
									8478466	20,464,381	
										20,464,381	
									check s/b 0	0	

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED FIT CALCULATION
December 07 - December 08

YEAR	Water Property	Office Furniture	Data Handling	Heavy Trucks	Light Trucks	Cars	Software	Real Buildings	Tax Depr Total	Book Rate	Book Depr	Diff	Deferred @ 35%
1981 - 11/07 BASIS									120,869,312	2.2700%	2,743,733		
									4,937,458		2,743,733	2,193,725	767,804
12/07 - 12/08 BASIS	11,747,217	-74,368	-282,213	186,222	218,161	34,200	-760	157,455	11,985,915	1.135%	136,040		
First Year Rate	2.00%	14.29%	20.00%	20.00%	20.00%	20.00%	33.30%	1.39%					
	234,944	-10,627	-56,443	37,244	43,632	6,840	-253	2,190	257,527		136,040	121,487	42,520
DEFERRED TAXES ACRS													810,324
TOTAL DEFERRED TAXES ACRS													810,324
TAX DEPRECIATION									5,194,985				
											Total Deferred Taxes		810,324

TENNESSEE-AMERICAN WATER COMPANY
OTHER GENERAL TAXES
SUMMARY
ATTRITION YEAR

ACCOUNT		AMOUNT
408.13	FRANCHISE TAX - STATE	344,020
408.11	GROSS RECEIPTS TAX	546,017
408.13	TENNESSEE PSC FEE	74,295
	TOTAL	964,332

TENNESSEE PSC INSPECTION FEES

THIS TAX IS PAID IN ADVANCE AND BASED ON THE PREVIOUS YEARS REVENUES. FOR RATE PURPOSES, USE REVENUES FOR THE 12 MOS ENDING 12/31/07 & ATTRITION YEAR IN RATE FILING

				based on YE 12/31/2007 2008 AMOUNT	based on 2008 budget revenues plus increase in rate case AMOUNT	
TOTAL REVENUE (2008 USE 2007 REV AND 2009 USE ATTRITION YR)				37,583,400	39,348,462	
LESS: UNCOLLECTIBLES 12/31/07				(414,529)	(585,909)	@ 1.489% in filing
NET REVENUES				37,168,871	38,762,553	
PERCENT TO TENNESSEE (PER '07 RETURN)				95.87%	95.87%	Data from Gross Earnings & Computation of Inspection Fee - 4/1/07
				35,633,536	37,161,389	
LESS: EXEMPTION				(5,000)	(5,000)	
TAXABLE REVENUES				35,628,536	37,156,389	
TAX						
TAX RATES:	FIRST	1,000,000	0.30%	3,000	3,000	
	ALL OVER	1,000,000	0.20%	69,257	72,313	
TOTAL INSPECTION FEE				72,257	75,313	
PSC FEE RATE				0.20273%		
Sept thru Dec 2008				24,086		
Jan thru August 2009					50,209	74,295 utiltiy reg assessment fee
				0.06760%	0.13513%	

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Income Statement Month & YTD
For the Period Ending 12/31/2007

Tennessee-American Water Co.

	Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1	OPERATING REVENUES									
2	Water	2,940,252	3,282,624	342,372-	2,474,818	36,206,831	35,877,983	328,848	32,609,719	35,877,983
3	Sewer									
4	Other									
5	Management	109,447	114,756	5,309-	100,579	1,376,569	1,377,072	503-	1,389,315	1,377,072
6	Total Revenues	3,049,699	3,397,380	347,681-	2,575,397	37,583,400	37,255,055	328,345	33,999,034	37,255,055
7	OPERATIONS & MAINTENANCE EXPENSE									
8	Labor	406,066	391,032	15,034	383,124	4,664,401	4,695,801	31,400-	4,256,528	4,695,801
9	Purchased Water	1,774-	4,400	6,174-	3,092	53,351	51,050	2,301	53,119	51,050
10	Fuel & Power	170,908	152,240	18,668	168,902	2,276,874	1,936,389	340,485	2,231,924	1,936,389
11	Chemicals	61,606	84,339	22,733-	45,271	1,091,507	1,002,921	88,586	989,613	1,002,921
12	Waste Disposal	10,701	11,965	1,264-	21,098	151,324	174,265	22,941-	156,389	174,265
13	Management Fees	390,982	365,266	25,716	455,054	4,725,529	4,483,328	242,201	4,312,528	4,483,328
14	Group Insurance	74,396	125,448	51,052-	118,178	1,576,752	1,505,376	71,376	1,494,161	1,505,376
15	Pensions	39,905	54,390	14,485-	76,443	707,180	652,680	54,500	1,048,064	652,680
16	Regulatory Expense	22,812	23,233	421-	10,517	520,423	241,460	278,963	218,381	241,460
17	Insurance Other Than Group	56,286	43,662	12,624	90,350	528,319	523,944	4,375	496,722	523,944
18	Customer Accounting	110,950	101,199	9,751	106,963	1,125,626	1,217,188	91,562-	1,304,538	1,217,188
19	Rents	480	3,373	2,893-	8,120	22,397	41,925	19,528-	43,474	41,925
20	General Office Expense	22,173	20,866	1,307	43,400	223,739	243,264	19,525-	329,312	243,264
21	Miscellaneous	144,625	139,090	5,535	288,340	1,776,561	1,811,660	35,099-	1,893,871	1,811,660
25	Other Maintenance	153,710	84,388	69,322	128,206	1,237,107	1,282,167	45,060-	1,152,804	1,282,167
	Total Maintenance & Operations Expense	1,663,826	1,604,891	58,935	1,947,058	20,681,090	19,863,418	817,672	19,981,428	19,863,418
27	Depreciation	331,769	400,609	68,840-	355,988	4,395,999	4,592,115	196,116-	4,332,284	4,592,115
28	Amortization	10,697	10,148	549	10,148	128,365	121,776	6,589	121,777	121,776
29	General Taxes	75,341	291,813	216,472-	286,185	3,912,430	3,521,143	391,287	3,466,755	3,521,143
30	State Income Taxes	71,149	49,406	21,743	104,139	361,898	352,222	9,676	152,784	352,222
31	Federal Income Taxes	245,205	248,712	3,507-	66,170	1,755,302	1,773,087	17,785-	1,168,703	1,773,087
32	Tax Savings Acquisition Adjustment									
33	Total Operating Expenses	2,397,987	2,605,579	207,592-	2,769,688	31,235,084	30,223,761	1,011,323	29,223,731	30,223,761
34	Utility Operating Income	651,712	791,801	140,089-	194,291-	6,348,316	7,031,294	682,978-	4,775,303	7,031,294
35	OTHER INCOME & DEDUCTIONS									
36	Non-Operating Rental Income									
37	Dividend Income-Common									
38	Dividend Income-Preferred									
39	Interest Income									
40	AFUDC Equity				4,943	69,283		69,283	4,943	
42	M & J Miscellaneous Income	3,049	4,030	981-	12,214	64,493	49,626	14,867	86,293	49,626
43	Gain(Loss)on Disposition	6,845-		6,845-	6,806-	4,985		4,985	2,593-	
									2,000	
45	Total Other Income	3,796-	4,030	7,826-	10,351	138,761	49,626	89,135	90,643	49,626
46	Miscellaneous Amortization									
47	Tax Savings Acquisition Adjustment									
48	Misc. Other Deductions	12,750	7,500	5,250	6,188	68,443	74,000	5,557-	46,244	74,000
49	General Taxes									
50	State Income Taxes	525	449-	974	501-	525	4,657-	5,182	2,724-	4,657-
51	Federal Income Taxes	9,568-	2,258-	7,310-	2,691-	3,561	23,432-	26,993	14,663-	23,432-
52	Total Other Deductions	3,707	4,793	1,086-	2,996	72,529	45,911	26,618	28,857	45,911
53	Total Other Income	7,503-	763-	6,740-	7,355	66,232	3,715	62,517	61,786	3,715
54	Income Before Interest Charges	644,209	791,038	146,829-	186,936-	6,414,548	7,035,009	620,461-	4,837,089	7,035,009
55	INTEREST CHARGES									
56	Interest on Long-Term Debt	270,137	313,796	43,659-	200,154	3,150,763	3,658,234	507,471-	2,457,110	3,658,234
57	Amortization and Debt Expense	2,391	6,049	3,658-	1,354	26,187	69,156	42,969-	16,243	69,156
58	Interest-Short Term Bank Debt	35,895	6,089	29,806	95,089	586,142	103,233	482,909	821,438	103,233
59	Other Interest Expense				24,854	789		789	26,105	
60	AFUDC-Debt	1,725-	2,245-	520	5,817-	32,748-	27,612-	5,136-	36,968-	27,612-
61	Total Interest Charges	306,698	323,689	16,991-	315,634	3,731,133	3,803,011	71,878-	3,283,928	3,803,011
62	Net Income	337,511	467,349	129,838-	502,570-	2,683,415	3,231,998	548,583-	1,553,161	3,231,998
64	Preferred Dividend Declared	5,757	5,759	2-	5,584	69,080	69,108	28-	68,930	69,108
65	Net Income to Common Stock	331,754	461,590	129,836-	508,154-	2,614,335	3,162,890	548,555-	1,484,231	3,162,890

American Water Works ··any
Tennessee-American Water-Co 26
Total Company (USGAAP)
Analysis of Income Month & YTD
For the Period Ending 12/31/2007

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00026 Tennessee-American Water Co.									
P10 Fuel & Power									
515100 Purch Power									
14 Purch Power TD	215	184	31	275	3,162	2,175	987	3,036	2,175
515200 Fuel for Power Prod SS									
11 Fuel for Power Prod SS		325	325CR		1,826	6,100	4,274CR	6,068	6,100
P10 Fuel & Power	170,908	152,240	18,668	168,902	2,276,874	1,936,389	340,485	2,231,924	1,936,389
P11 Chemicals									
518000 Chemicals WT									
13 Chemicals WT	73,265	61,705	11,560	45,271	1,015,753	731,313	284,440	989,613	731,313
518001 Chemicals WT Carbon Lease									
13 Chemicals WT Carbon Lease	11,659CR	22,634	34,293CR		75,754	271,608	195,854CR		271,608
P11 Chemicals	61,606	84,339	22,733CR	45,271	1,091,507	1,002,921	88,586	989,613	1,002,921
P12 Waste Disposal									
511100 Waste Disposal Exp WT									
13 Waste Disposal Exp WT	10,701	11,965	1,264CR	21,098	151,324	174,265	22,941CR	156,389	174,265
P12 Waste Disposal	10,701	11,965	1,264CR	21,098	151,324	174,265	22,941CR	156,389	174,265
P13 Management Fees-Corporate									
534214 Mgmt Fees-Bus Chg Costs									
16 Mgmt Fees-Bus Chg Costs									
534600 Mmgt Fees-Corporate									
16 Mmgt Fees-Corporate	285,235	260,797	24,438	311,915	2,945,780	3,102,727	156,947CR	2,804,897	3,102,727
534620 Mmgt Fees Bsn Change-Corp									
16 Mmgt Fees Bsn Change-Corp	2,786CR	4,875	7,661CR	15,910	1,589CR	69,020	70,609CR	57,495	69,020
534650 Mmgt Fees P13880-Corp									
16 Mmgt Fees P13880-Corp	35,594	10,044	25,550	34,982	708,194	264,218	443,976	355,905	264,218
534700 Mmgt Fees-Region									
16 Mmgt Fees-Region	70,773	89,550	18,777CR	89,656	1,068,365	1,047,363	21,002	1,061,319	1,047,363
534750 Mmgt Fees P13880-Region									
16 Mmgt Fees P13880-Region	2,165		2,165	2,591	4,779		4,779	32,912	
P13 Management Fees-Corporate	390,981	365,266	25,715	455,054	4,725,529	4,483,328	242,201	4,312,528	4,483,328
P14 Group Insurance									
504100 Group Insurance									
16 Group Ins Oper AG	35,661	83,823	48,162CR	65,578	879,884	1,005,876	125,992CR	778,990	1,005,876
505100 PBOP Oper AG									
16 PBOP Oper AG	38,734	41,625	2,891CR	52,600	696,868	499,500	197,368	715,170	499,500
P14 Group Insurance	74,395	125,448	51,053CR	118,178	1,576,752	1,505,376	71,376	1,494,160	1,505,376
P15 Pensions									
506100 Pension									
16 Pension Oper AG	39,905	54,390	14,485CR	76,443	707,180	652,680	54,500	1,048,064	652,680
P15 Pensions	39,905	54,390	14,485CR	76,443	707,180	652,680	54,500	1,048,064	652,680
P16 Regulatory Expense									
566100 Reg Comm Amort Rate Case									
16 Reg Comm Amort Rate Case	21,891	21,385	506	10,003	203,249	223,287	20,038CR	212,210	223,287
566200 Reg Comm Amort Depr Study									
16 Reg Comm Amort Depr Study	920	1,848	928CR	514	9,014	18,173	9,159CR	6,172	18,173
566700 Regulatory Comm Exp-Other									
16 Reg Comm Other Oper AG					308,160		308,160		
P16 Regulatory Expense	22,811	23,233	422CR	10,517	520,423	241,460	278,963	218,382	241,460
P17 Ins Other Than Group									
557000 Insurance General Liab									
16 Ins Gen Liab Oper AG	34,387	19,667	14,720	73,682	306,033	236,004	70,029	263,601	236,004
558000 Insurance Workman's Comp									
16 Ins Work Comp AG	12,530	14,578	2,048CR	11,042	144,340	174,936	30,596CR	150,038	174,936
559000 Insurance Other									
16 Ins Other Oper AG	9,369	9,417	48CR	5,626	77,946	113,004	35,058CR	83,082	113,004
P17 Ins Other Than Group	56,286	43,662	12,624	90,350	528,319	523,944	4,375	496,721	523,944
P18 Customer Accounting									
520100 M & S Oper CA									
15 M & S Oper CA	10	710	700CR	449	1,633	8,520	6,887CR	1,066	8,520
570100 Uncollectible Accounts									
15 Uncollectible Accounts	46,472	40,200	6,272	32,127	431,681	481,200	49,519CR	567,721	481,200
16 Uncollectible Accts-MI's	93CR		93CR	17,000	17,152CR		17,152CR	17,000	

FORM169A (REV.

CREATED:...

REVISED:...

SUPPLEMENTAL INCOME ANALYSIS

Tennessee-AMERICAN WATER COMPANY

BUDGET YEAR: 2008

Include 224,000 in growth

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEAR	
Water Revenues:														
Residential - Bil	1,027,909	958,832	995,722	987,217	1,037,743	1,156,297	1,184,732	1,196,854	1,209,872	1,198,274	1,096,878	1,111,866	13,162,195	13,162,195
Residential - Unbilled														
Commercial - Bi	781,897	740,136	816,434	764,143	823,503	882,033	862,660	902,549	901,014	924,137	876,905	932,495	10,206,906	
Commercial - Unbilled														
Industrial - Bills	273,379	272,140	270,623	262,043	267,061	296,829	263,688	279,183	282,450	308,358	273,410	352,259	3,401,424	
Industrial - Unbilled														
Private Fire Ser	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	1,336,800	
Public Fire Service														
Other Public Au	149,644	147,338	172,001	143,601	183,759	197,060	180,397	200,404	199,252	218,023	188,364	201,734	2,181,576	
Other Public Authority - Unbilled														
Sale For Resale	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	1,419,600	
Sale For Resale - Unbilled														
Other														
Total (Line 2,1	2,462,530	2,348,147	2,484,479	2,386,704	2,541,767	2,761,920	2,721,177	2,808,690	2,822,288	2,878,491	2,664,257	2,828,054	31,708,501	31,708,501

FORM169A (REV. 1/1/82)

CREATED:...
REVISED:...

SUPPLEMENTAL INCOME ANALYSIS
Tennessee-AMERICAN WATER COMPANY

Rate Case 2007

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEAR	Rate Case 2007
Water Revenues:														
Residential - Billed	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	1,762,348	1,762,348
Residential - Unbilled													0	
Commercial - Billed	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	1,254,260	1,254,260
Commercial - Unbilled													0	
Industrial - Billed	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	450,467	450,467
Industrial - Unbilled													0	
Private Fire Service	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	179,455	179,455
Public Fire Service													0	
Other Public Authority - Billed	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	331,408	331,408
Other Public Authority - Unbilled													0	
Sale For Resale - Billed	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	122,062	122,062
Sale For Resale - Unbilled													0	
Other													0	
Total (Line 2,168)	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	4,100,000	4,100,000

Adjusted for demand trend

(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(385,400)

Form UD-20

TENNESSEE REGULATORY AUTHORITY
STATEMENT OF GROSS EARNINGS AND COMPUTATION OF INSPECTION FEE
DUE DATE: April 1, 2007

Company ID#: 43
Tennessee-American Water Company

State the gross receipts from all sources of the utility for the Calendar Year 2006 as provided by Tenn. Code Ann. § 65-4-303:

Gross Receipts:		**Entire Company**	**Tennessee**
Energy & Water:			
	Gas Revenues	$ -0-	$ -0-
	Electric Revenues	-0-	-0-
	Water Revenues	32,609,679	31,262,671
	Miscellaneous	1,428,403	1,369,400
Less:	Uncollectibles	584,721	560,568
TOTAL REVENUES		$ 33,453,361	$ 32,071,503

COMPUTATION OF FEE

1. Tennessee Intrastate Gross Receipts	$ 32,071,503
2. Less: Exemptions	5,000.00
3. Net Intrastate Gross Receipts (Line 1 - Line 2)	32,066,503
4. .3% x First $1,000,000 or line 3, if smaller	3,000.-
5. .2% x All over $1,000,000	62,133
6. **Total Inspection Fee** (Line 4 + Line 5) or **Minimum Fee of $100 (whichever is greater)**	$ 65,133

I, the undersigned owner, president, or secretary of the above named public utility, doing business in the State Tennessee and subject to the control and jurisdiction of the Tennessee Regulatory Authority, for the purpose of paying the State of Tennessee, as provided by Tenn. Code Ann. § 65-4-301 et. seq., a fee for the inspection, control and supervision of the business, service, and rates of said public utility, being first duly sworn, on oath, state that the above figures accurately state the gross receipts from all sources of the utility for the Year 2006, and the inspection fee computed therefrom.

NAME [signature] (Please Print)
SIGNATURE [signature]
TITLE Assistant Controller
TELEPHONE 856-310-5515

Sworn to and subscribed to before me this 30th day of March, 2007.

NANCY B. WEBER
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 12/10/2011

NOTARY PUBLIC [signature]
My Commission Expires

NOTE: A PENALTY OF 10% PER MONTH OR A FRACTION THEREOF, PURSUANT TO TENN. CODE ANN. § 65-4-308 WILL BE ASSESSED FOR LATE PAYMENT IF NOT PAID ON OR BEFORE APRIL 1st.

PS0368

EB2096415710S UAS Tracking

NANCY B. WEBER
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 12/10/2011

[092] Account Ledger Inquiry

Functions Options Tools Help

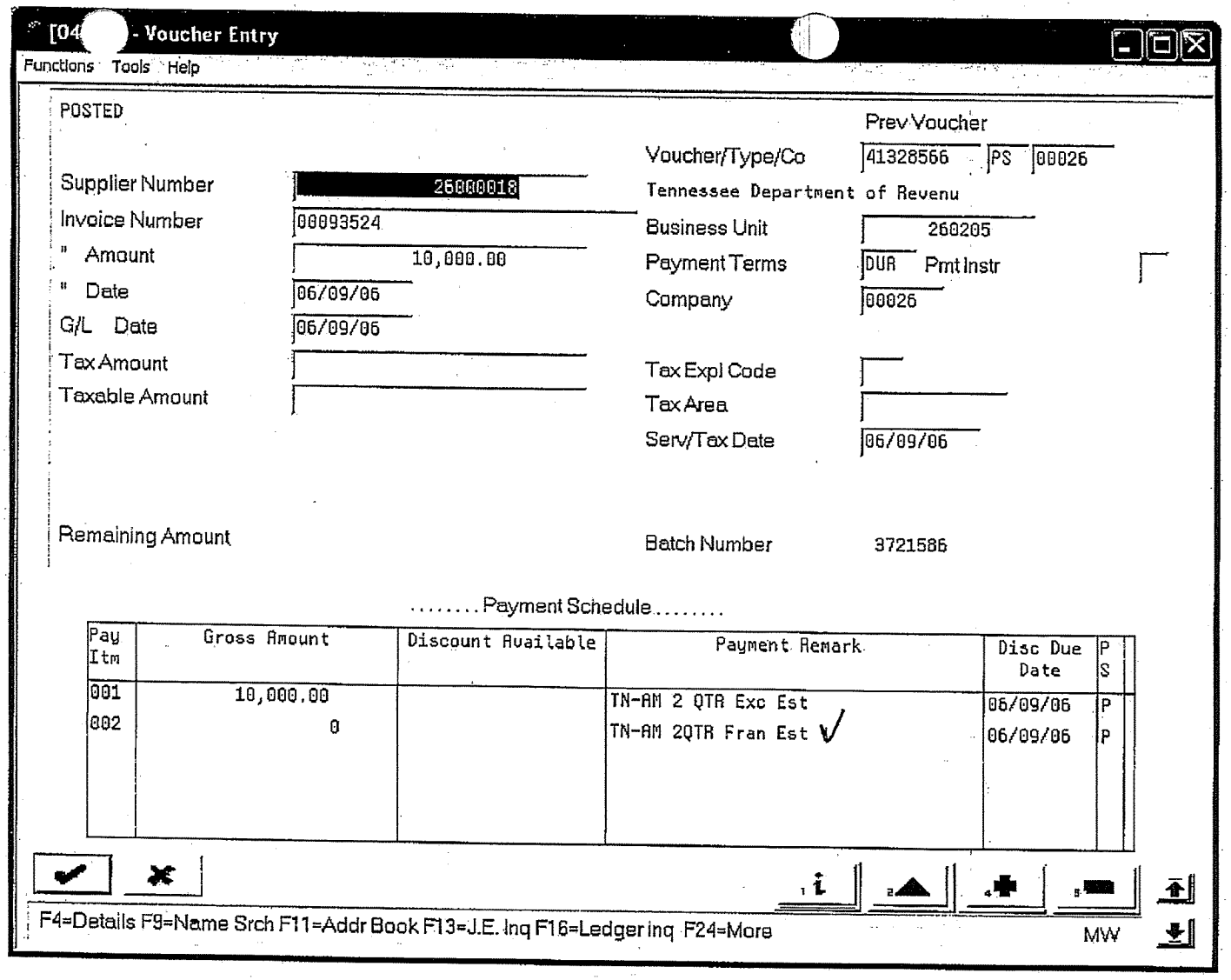
1st & 4th Franchise & Excise

Account	260205.236230	From Date/Period	12/10/05
	Accr SIT - Current Yr	Thru Date/Period	12/31/06
Skip to Doc/Type		Ledger Type	AA
		Subledger	*
Y-T-D Period End	36,855.00-		
Cumul Period End	90,462.00-		

Additional Selections Exist

O	DT	Document	Date	Explanation	Debit	Credit	P
	PS	41290038	04/13/06	Georgia Dept of Re	4,769.00		P
	PS	41290037	04/13/06	Tennessee Dept of	78,134.00 ✓		P
	PS	41328567	06/09/06	Georgia Income Tax	6,250.00		P
	PS	41328566	06/09/06	Tennessee Departme	10,000.00 EX		P
	PS	41399710	09/13/06	Georgia Dept of Re	9,000.00		P
	PS	41400075	09/14/06	Tennessee Dept of	300,000.00		P
					408,153.00		
				Ledger Total	408,153.00		
				Unposted Total			

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW


[04 - Voucher Entry
Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41328566 PS 00026
Supplier Number 26000018
Tennessee Department of Revenu
Invoice Number 00093524
Business Unit 260205
" Amount 10,000.00
Payment Terms DUR Pmt Instr
" Date 06/09/06
Company 00026
G/L Date 06/09/06
Tax Amount
Tax Expl Code
Taxable Amount
Tax Area
Serv/Tax Date 06/09/06
Remaining Amount
Batch Number 3721586
.....Payment Schedule.....
Pay Itm | Gross Amount | Discount Available | Payment Remark | Disc Due Date | P S
001 | 10,000.00 | | TN-AM 2 QTR Exc Est | 06/09/06 | P
002 | 0 | | TN-AM 2QTR Fran Est | 06/09/06 | P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW

Accu-Scale Patent 4,918,128 – 5,253,708 – 5,785,242 – 5,829,670

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. 76028417
Check Date 03/30/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00118308 03	26 Tennessee AWW	TN Gross Recpt 2007	65,133.00
			65,133.00

HGF

26000924 Tennessee Regulatory Authori

CHECK CONTAINS A VOID PANTOGRAPH,MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK.— HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

30010

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76028417
DATE 03/30/07

SIXTY FIVE THOUSAND ONE HUNDRED THIRTY THREE AND 00/100 **********

$****65,133.00
VOID AFTER 90 DAYS

PAY TO THE ORDER OF
Tennessee Regulatory Authority
PO Box 198907
Nashville TN 37219-870

RWE GROUP

AUTHORIZED SIGNATURE

⑈76028417⑈ ⑆031202770⑆ 8013584806⑈

G

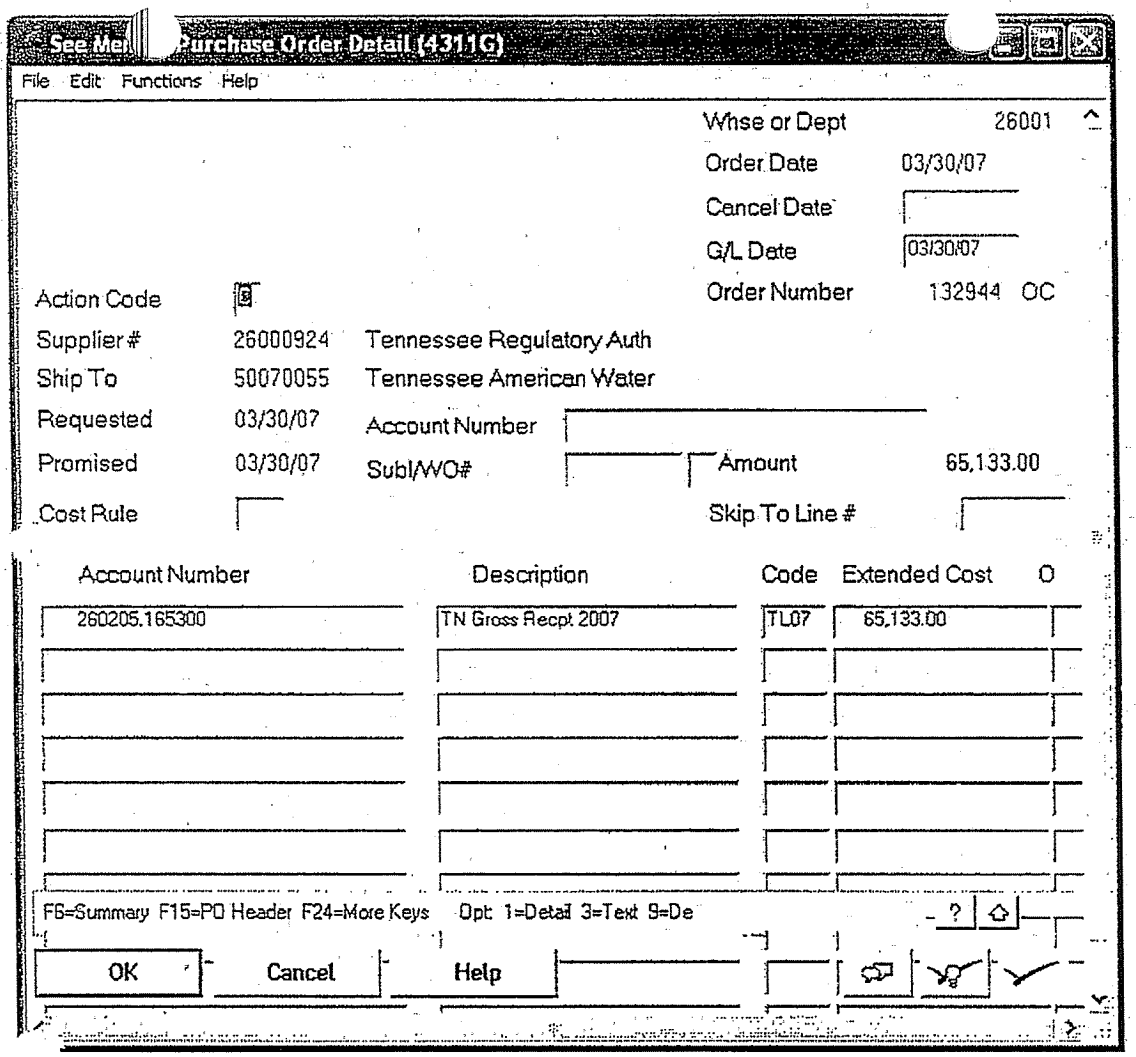
See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

RWE GROUP

Tennessee Regulatory Authority
PO Box 198907
Nashville TN 37219-870

Solutions for Businesses • 908-387-8050


See Me!
Purchase Order Detail (4311G)
File Edit Functions Help
Whse or Dept 26001
Order Date 03/30/07
Cancel Date
G/L Date 03/30/07
Order Number 132944 OC
Action Code
Supplier # 26000924 Tennessee Regulatory Auth
Ship To 50070055 Tennessee American Water
Requested 03/30/07 Account Number
Promised 03/30/07 Subl/WO# Amount 65,133.00
Cost Rule Skip To Line #
Account Number Description Code Extended Cost O
260205.165300 TN Gross Recpt 2007 TL07 65,133.00
F6=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK Cancel Help

TENNESSEE REGULATORY AUTHORITY

460 James Robertson Parkway
NASHVILLE, TENNESSEE 37243

SARA KYLE, CHAIRMAN
EDDIE ROBERSON, DIRECTOR
PAT MILLER, DIRECTOR
RON JONES, DIRECTOR

February 12, 2007

Company ID: 43
Tennessee-American Water Company
1101 Broad Street
Chattanooga, TN 37402

Dear Sir / Madam:

The enclosed Statement of Gross Earnings and Computation of Inspection Fee (Form UD-20) for the year ended December 31, 2006, is due to the Authority, together with payment of the appropriate inspection fee, **on or before April 1, 2007.** Please remit the same to the following:

TENNESSEE REGULATORY AUTHORITY
P. O. Box 198907
Nashville, TN 37219-8907

If the Company is required to file an annual report with the TRA and the intrastate gross earnings reported on this statement do not correspond to the intrastate gross revenues reported on the annual report filed, please attach a reconciliation of the two amounts and forward it to this office together with the Form UD-20. **As a reminder, Tenn. Code Ann. § 65-4-308 provides for a penalty of 10% per month, or fraction thereof, for fees not received by April 1st.**

Should you have any questions concerning the statement or computation of the inspection fee, I can be reached at (615) 741-2904, extension 145.

Sincerely,

Laura J. Foreman, CPA
Fiscal Officer

Enclosures

TENNESSEE - AMERICA WATER COMPANY

2006 - TENNESSEE DEPARTMENT OF REVENUE
GROSS RECEIPTS

				ENTIRE COMPANY	4.1307% GEORGIA	TENNESSEE
METERED SALES:						
RESIDENTIAL	TRIAL BAL	13,594,417.00	a			
COMMERCIAL		10,221,939.00	b			
INDUSTRIES		3,676,996.00	c			
PUBLIC AUTHORITY		2,358,263.00	e			
SALES FOR RESALE		1,404,971.00	f			
TOTAL				31,256,586.00		
OTHER:						
PRIVATE FIRE PROTECTION		1,353,093.00	d			
PUBLIC FIRE PROTECTION		-	d			
TOTAL				1,353,093.00		
TOTAL GROSS RECEIPTS	INSPECTION FEE FILE			32,609,679.00	1,347,008.01	31,262,670.99
OTHER:						
MISCELLANEOUS SERVICE REVENUE		769,263.00	g			
OTHER WATER REVENUES		620,091.00	h			
INTEREST & MISC INCOME		39,049.00	i			
TOTAL OTHER				1,428,403.00	59,003.04	1,369,399.96
TOTAL GROSS RECEIPTS				34,038,082.00	1,406,011.05	32,632,070.95
LESS: ACCOUNTS CHARGED OFF				584,721.00	24,153.07	560,567.93
GROSS RECEIPTS FROM ALL SOURCES				33,453,361.00	1,381,857.98	32,071,503.02
LESS EXEMPTION				5,000.00	-	5,000.00
TOTAL GROSS RECEIPTS TAXABLE				33,448,361.00	1,381,857.98	32,066,503.02
						1,000,000.00
Rate						0.3%
Liability						3,000.00
						31,066,503.02
						0.2%
						62,133.006
						65,133

Enter actual $s to validate

S/B 768,263

American Water Works Company
Tennessee American Water-Co 26
Total Company (USGAAP)
Analysis of Income
For the Period Ending 12/31/2006

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan			
00026 Tennessee-American Water Co.									
P02 Water Revenues									
401110 Res Sales Billed									
Res Sales Billed				722,950CR	14,282,549CR	13,690,900C			
401120 Res Sales Unbilled									
Res Sales Unbilled				484,517CR	688,132				
401210 Com Sales Billed			0 * +						
Com Sales Billed				655,152CR	10,636,678CR	10,244,800C			
401220 Com Sales Unbilled									
Com Sales Unbilled				257,582CR	414,739				
401310 Ind Sales Billed		3,775,652	+						
Ind Sales Billed				320,189CR	3,775,652CR	3,495,300CR			
401320 Ind Sales Unbilled			-						
Ind Sales Unbilled				56,857CR	98,656				
401410 Pub Fire Billed		3,776,595	* + C						
Pub Fire Billed									
401450 Priv Fire Billed									
Priv Fire Billed				R 107,279CR	1,353,093CR	1,350,700C			
401510 Pub Auth Billed									
Pub Auth Billed			0 * +	175,977CR	2,477,473CR	2,767,400C			
401520 Pub Auth Unbilled									
Pub Auth Unbilled				R 15,880CR	119,210				
401610 SFR Billed									
SFR Billed		2,477,473	+	61,986CR	1,453,381CR	1,407,000CR	46,381CR		407,000CR
401620 Sales for Resale Unbilled									
Sales for Resale Unbilled			-	R 6,276CR	48,410		48,410	30,769CR	
[redacted]									
[redacted]		2,358,263	* + E	15,910CR	40		40CR	55,933CR	
P02 Water Revenues				2,880,555CR	32,609,719CR	32,956,100CR	346,381	31,337,864CR	32,956,100CR
P03 Sewer Revenues									
402110 Dom WW Serv Billed									
Dom WW Serv Billed			0 * +						
402210 Com WW Serv Billed									
Com WW Serv Billed								25CR	
402510 Pub Auth WW Svc Billed		1,453,381	+						
Pub Auth WW Svc Billed			-						
P03 Sewer Revenues		1,404,971	* + F					25CR	
P04 Other Revenues									
[redacted]									
Oth Rev-Con									
403102 Oth Rev-Rents-N				31,949CR	276,588CR	586,380CR	309,792	489,523CR	586,380CR
Oth Rev-Rent	40	+	0 +						
403103 Oth Rev-Collect				CR 9,500CR	114,374CR	114,000CR	374CR	114,000CR	114,000CR
Oth Rev-Coll	276,588	+	8 +						
403104 Oth Rev-NSF Che				CR 30,000CR	478,067CR	386,880CR	91,187CR	396,765CR	386,880CR
Oth Rev-NSF	331,744	+	4 +						
[redacted]				2,390CR	27,650CR	23,400CR	4,250CR	22,590CR	23,400CR
Oth Rev-Appl	160,891	+	1 +						
403107 Oth Rev-Recomme				0CR 1,006CR	331,744CR	53,940CR	277,804CR	7,200CR	53,940CR
Oth Rev-Reco	759,253	* +	3 * + G	5CR 18,225CR	160,891CR	78,480CR	82,411CR	114,182CR	78,480CR
P04 Other Revenues				1 93,070CR	1,389,314CR	1,243,080CR	146,234CR	1,144,260CR	1,243,080CR
P08 Labor									
501200 Labor			0 * +						
12 Labor Oper P				0 75,476	1,145,484		1,145,484	955,022	
1205 Labor Oper P				705CR				1,793CR	
13 Labor Oper WT					382		382		
14 Labor Oper TD		114,374	+	7 25,131	168,767		168,767	207,141	
1405 Labor Oper TD Super/Eng				91 5,257	97,862		97,862	82,608	
1420 Labor Oper TD Meter		478,067	+	32 14,940	277,352		277,352	178,642	
15 Labor Oper CA				53	163		163		
1505 Labor Oper CA Super/Eng		27,550	+					3,387	
1510 Labor Oper CA Mtr Read				24 35,009	456,482		456,482	326,229	
1520 Labor Oper CA Cust Serv		521,231	* + H					166	
16 Labor Oper AG				235,463CR	108,739	987,953	3,990,543	3,002,590CR	1,105,605	3,990,543
2405 Labor Maint TD Super/Eng	3,977			3,977	3,361	57,835		57,835	63,072	
2420 Labor Maint TD Mains	64,565			64,565	42,205	545,953		545,953	474,772	
2430 Labor Maint TD Services	15,278			15,278	17,903	222,657		222,657	254,892	
2435 Labor Maint TD Meters	15,266			15,266	6,362	141,128		141,128	88,285	
2440 Labor Maint TD Hydrants	2,281			2,281	2,451	48,221		48,221	47,897	
501711 IP-Off-Annual-P/R JE									
IP-Off-Annual-P/R JE	3,983	6,166	2,183CR	5,771	106,290	72,270	34,020	1,878CR	72,270
16 Incen Plan-Off-Annual				1,567CR				1,567CR	
501712 Incen Plan-Off-Long Term									

American Water Works Company
Tennessee American Water-Co 26
Total Company (USGAAP)
Analysis of Income
For the Period Ending 12/31/2006

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
16 Incen Plan-Off-Long Term				32,802CR				17,096CR	
P08 Labor	383,125	352,197	30,928	307,531	4,256,529	4,062,813	193,716	3,765,384	4,062,813
P09 Purchased Water									
510100 Purchased Water-Outside									
11 Purchased Water-Outside	3,092	4,753	1,661CR	3,767	53,119	49,590	3,529	50,635	49,590
P09 Purchased Water	3,092	4,753	1,661CR	3,767	53,119	49,590	3,529	50,635	49,590
P10 Fuel & Power									
515100 Purch Power									
12 Purch Power P	168,627	114,386	54,241	170,737	2,222,820	1,570,742	652,078	1,584,533	1,570,742
13 Purch Power WT		500	500CR	182CR		5,400	5,400CR		5,400
14 Purch Power TD	275		275	168	3,036		3,036	1,806	
515200 Fuel for Power Prod SS									
11 Fuel for Power Prod SS				34	6,068		6,068	2,357	
P10 Fuel & Power	168,902	114,886	54,016	170,757	2,231,924	1,576,142	655,782	1,588,696	1,576,142
P11 Chemicals									
518000 Chemicals WT									
13 Chemicals WT	45,271	63,245	17,974CR	55,180	989,613	817,449	172,164	835,399	817,449
P11 Chemicals	45,271	63,245	17,974CR	55,180	989,613	817,449	172,164	835,399	817,449
P12 Waste Disposal									
511100 Waste Disposal Exp WT									
13 Waste Disposal Exp WT	21,098	11,208	9,890	24,295	156,389	146,363	10,026	161,150	146,363
P12 Waste Disposal	21,098	11,208	9,890	24,295	156,389	146,363	10,026	161,150	146,363
P14 Group Insurance									
504100 Group Insurance									
16 Group Ins Oper AG	76,454	65,851	10,603	60,019	802,633	761,268	41,365	714,581	761,268
505100 PBOP Oper AG									
16 PBOP Oper AG	62,279	67,381	5,102CR	70,322	736,212	808,572	72,360CR	849,386	808,572
P14 Group Insurance	138,733	133,232	5,501	130,341	1,538,845	1,569,840	30,995CR	1,563,967	1,569,840
P15 Pensions									
506100 Pension									
16 Pension Oper AG	91,172	116,365	25,193CR	25,528	1,080,083	1,396,380	316,297CR	318,289	1,396,380
P15 Pensions	91,172	116,365	25,193CR	25,528	1,080,083	1,396,380	316,297CR	318,289	1,396,380
P16 Regulatory Expense									
566100 Reg Comm Amort Rate Case									
16 Reg Comm Amort Rate Case	10,003	9,340	663	23,822	212,210	206,951	5,259	263,260	206,951
566200 Reg Comm Amort Depr Study									
16 Reg Comm Amort Depr Study	514	514		514	6,172	6,168	4	6,172	6,168
P16 Regulatory Expense	10,517	9,854	663	24,336	218,382	213,119	5,263	269,432	213,119
P17 Ins Other Than Group									
557000 Insurance General Liab									
16 Ins Gen Liab Oper AG	73,682	15,583	58,099	19,108	263,601	186,996	76,605	227,899	186,996
558000 Insurance Workman's Comp									
16 Ins Work Comp AG	13,367	18,750	5,383CR	13,602	155,091	225,000	69,909CR	136,378	225,000
559000 Insurance Other									
16 Ins Other Oper AG	5,626	8,667	3,041CR	7,374	83,082	104,004	20,922CR	120,356	104,004
P17 Ins Other Than Group	92,675	43,000	49,675	40,084	501,774	516,000	14,226CR	484,633	516,000
P18 Customer Accounting									
520100 M & S Oper CA									
15 M & S Oper CA	449	1,650	1,201CR	435	1,066	20,350	19,284CR	527	20,350
570100 Uncollectible Accounts									
15 Uncollectible Accounts	32,127	30,500	1,627	77,517	567,721	366,500	201,221	663,754	366,500
16 Uncollectible Accts-MI's	17,000		17,000		17,000		17,000		
575000 Misc Oper CA									
15 Misc Oper CA	150	75	75	747	473	900	427CR	2,748	900
1515 Misc Oper CA Cust Rec								376CR	
1520 Misc Oper CA Cust Serv								458	
575100 Bank Service Charges CA									
15 Bank Service Charges CA	26,962	7,200	19,762	9,327	281,283	86,400	194,881	72,726	86,400
575200 Collection Agencies CA									
15 Collection Agencies CA	697	2,300	1,603CR	2,737	25,272	27,600	2,328CR	18,794	27,600
575320 Electricity CA									
15 Electricity CA		700	700CR	242	496CR	8,400	8,896CR	6,689	8,400

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American Water Works Company
Tennessee American Water-Co 26
Total Company (USGAAP)
Analysis of Income
For the Period Ending 12/31/2006

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00026 Tennessee-American Water Co.									
P31 Federal Income Taxes									
695220 ITC Restored - 3%									
ITC Restored - 3%	258CR		258CR	258CR	3,096CR		3,096CR	3,096CR	
695230 ITC Restored - 4%									
ITC Restored - 4%	397CR		397CR	397CR	4,764CR		4,764CR	4,764CR	
695240 ITC Restored - 10%									
ITC Restored - 10%	5,709CR	6,364CR	655	5,709CR	68,508CR	76,368CR	7,860	68,508CR	76,368CR
P31 Federal Income Taxes	126,950	176,594	49,644CR	286,610CR	1,150,598	1,970,686	820,088CR	1,405,723	1,970,686
P39 Interest Income									
710500 Int Inc-Inside									
AW46 Int Inc-Inside AW46	4,943CR		4,943CR		4,943CR		4,943CR		
P39 Interest Income	4,943CR		4,943CR		4,943CR		4,943CR		
P40 AFUDC Equity									
705100 AFUDC - Equity									
AFUDC - Equity	12,214CR	6,326CR	5,888CR	31,220CR	86,293CR	18,807CR	67,486CR	156,769CR	18,807CR
P40 AFUDC Equity	12,214CR	6,326CR	5,888CR	31,220CR	86,293CR	18,807CR	67,486CR	156,769CR	18,807CR
P42 M&J Misc Income									
715111 M&J Revenues-Outside									
M&J Revenues-Outside	665CR		665CR		34,106CR		34,106CR	28,308CR	
715112 M&J Revenues-Inside									
AW03 M&J Revenues-AW03				1,342CR				1,342CR	
716121 M&J Expenses-Outside									
M&J Expenses-Outside	2,124		2,124	1,925	28,079		28,079	27,950	
716122 M&J Expenses-Inside									
M&J Expenses-Inside	5,347		5,347	808	8,621		8,621	7,226	
P42 M&J Misc Income	6,806		6,806	1,391	2,594		2,594	5,526	
P43 Gain/Loss in Disposition									
721306 Gains/(losses) Nonup-Cap									
001 Gains NUP Cap					2,000CR		2,000CR	16,127	
P43 Gain/Loss in Disposition					2,000CR		2,000CR	16,127	
P48 Misc Other Deductions									
760100 Donations Deduct									
Donations Deduct	6,188	7,500	1,312CR	6,500	45,050	38,000	7,050	39,017	38,000
760200 Other Income Deductions									
Other Income Deductions					1,194		1,194	600	
P48 Misc Other Deductions	6,188	7,500	1,312CR	6,500	46,244	38,000	8,244	39,617	38,000
P50 State Income Taxes									
780100 SIT-Other Inc & Ded Curr									
SIT-Other Inc & Ded Curr	501CR	414CR	87CR	1,162CR	2,724CR	2,136CR	588CR	3,983CR	2,136CR
P50 State Income Taxes	501CR	414CR	87CR	1,162CR	2,724CR	2,136CR	588CR	3,983CR	2,136CR
P51 Federal Income Taxes									
790100 FIT-Oth Inc & Ded-curr									
FIT-Oth Inc & Ded-curr	2,691CR	2,270CR	421CR	6,256CR	14,663CR	11,714CR	2,949CR	21,445CR	11,714CR
P51 Federal Income Taxes	2,691CR	2,270CR	421CR	6,256CR	14,663CR	11,714CR	2,949CR	21,445CR	11,714CR
P56 Interest on LTD									
810100 Int LTD-Outside Reg									
Int LTD-Outside Reg	90,546	244,494	153,948CR	91,719	1,099,456	2,859,199	1,759,743CR	1,210,630	2,859,199
810200 Int LTD-Outside TFB									
Int LTD-Outside TFB	1,884CR		1,884CR		1,884CR		1,884CR		
810210 Int LTD-TFB Inside									
AW46 Int LTD-TFB Insd AW46	1,534CR		1,534CR		1,534CR		1,534CR		
810300 Int Cap Lease-Outside									
Int Cap Lease-Outside	8,619		8,619	9,472	108,201		108,201	121,628	
810400 Int LTD-Inside									
AW46 Int LTD-Inside AW46	104,406		104,406	104,406	1,252,870		1,252,870	1,252,870	
860040 Div Dec PS-Out w/ mand									
Div Dec PS-Out w/ mand								328	
P56 Interest on LTD	200,153	244,494	44,341CR	205,597	2,457,109	2,859,199	402,090CR	2,585,456	2,859,199
P57 Amort Debt Exp									
755201 Amort PS Exp w/ mandatory									

TENNESSEE-AMERICAN WATER COMPANY
GROSS RECEIPTS TAX

Payable 8/07	based on Dec 06	For taxable period ending 6/08
Payable 8/08	based on Dec 07	For taxable period ending 6/09
Payable 8/09	based on Dec 08	For taxable period ending 6/10

THIS TAX IS PAID IN ADVANCE (CHARGED TO ACCOUNT 166.1 FOR TAX PERIODS ENDING JUNE OF EACH YEAR (e.g. FOR THE TAX YEAR ENDED JUNE '08, THE REVENUES FOR THE 12 MOS. ENDED DEC '07 ARE USED).

9/08 thru 6/09
7/09 - 8/09

		use revenues thru 12/07 For 2008 return AMOUNT		for 2009 Return AMOUNT	
GROSS WATER SALES REVENUES	(1)	36,206,831		37,971,390	use 08 budget revenues less rate increase plus rate increase in case
LESS: UNCOLLECTIBLES		(414,529)	(3)	(585,909)	
NET REVENUES		35,792,302		37,385,481	
PERCENT TO TENNESSEE	PSC Inspection return	95.87%		95.87%	
		34,313,829		35,841,199	
ADD: OTHER OPERATING REVENUE	(2)	1,376,569		1,377,072	use 08 budget other revenues
LESS: EXEMPTION		(5,000)		(5,000)	
TAXABLE REVENUES		35,685,398		37,213,271	
TAX RATE		3.00%		3.00%	
TAX		1,070,562		1,116,398	
LESS: FRANCHISE TAX	*	(342,410)		(344,824)	
EXCISE TAX (from 2007 Franchise Excise return)	**	(189,372)		(189,372)	Data from 2007 Franchise/Excise Tax Return
NET TAX		538,780		582,202	
	Sept 08 Thru 6/09	83%	July-Aug 09	17%	
* - SEE ATTACHED RETURN		448,983		97,034	546,017
** - LATEST PREPARED RETURN					

(1)

ACTUAL REVENUES 12/07	36,206,831	Data from JDE Budgeted Water Revenues 8/31/2007
TOTAL	36,206,831	

(2)

ACTUAL OTHER REVENUES 12/07	1,376,569	Data from JDE Budgeted Other Revenues 8/31/2007
TOTAL	1,376,569	

(3) UNCOLLECTIBLE RATIO 1.4890% — 585,909

GROSS RECEIPTS TAX TIMES TENNESSEE % REVENUES 0.02876

		Water Sales	Other
Water Sales	8-Jan	2,772,080	114,756
	8-Feb	2,657,697	114,756
	8-Mar	2,794,029	114,756
	8-Apr	2,696,254	114,756
	8-May	2,851,317	114,756
	8-Jun	3,071,470	114,756
	8-Jul	3,030,727	114,756
	8-Aug	3,118,240	114,756
	8-Sep	3,768,910	114,756
	8-Oct	3,825,113	114,756
	8-Nov	3,610,879	114,756
	8-Dec	3,774,676	114,756
		37,971,390	1,377,072

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American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Income Statement Month & YTD
For the Period Ending 12/31/2007

01/21/08
11:01:05

Tennessee-American Water Co.

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES									
2 Water	2,940,252	3,282,624	342,372-	2,474,818	36,206,831	35,877,983	328,848	32,609,719	35,877,983
3 Sewer									
4 Other	109,447	114,756	5,309-	100,579	1,376,569	1,377,072	503-	1,389,315	1,377,072
5 Management									
6 Total Revenues	3,049,699	3,397,380	347,681-	2,575,397	37,583,400	37,255,055	328,345	33,999,034	37,255,055
7 OPERATIONS & MAINTENANCE EXPENSE									
8 Labor	406,066	391,032	15,034	383,124	4,664,401	4,695,801	31,400-	4,256,528	4,695,801
9 Purchased Water	1,774-	4,400	6,174-	3,092	53,351	51,050	2,301	53,119	51,050
10 Fuel & Power	170,908	152,240	18,668	168,902	2,276,874	1,936,389	340,485	2,231,924	1,936,389
11 Chemicals	61,606	84,339	22,733-	45,271	1,091,507	1,002,921	88,586	989,613	1,002,921
12 Waste Disposal	10,701	11,965	1,264-	21,098	151,324	174,265	22,941-	156,389	174,265
13 Management Fees	390,982	365,266	25,716	455,054	4,725,529	4,483,328	242,201	4,312,528	4,483,328
14 Group Insurance	74,396	125,448	51,052-	118,178	1,576,752	1,505,376	71,376	1,494,161	1,505,376
15 Pensions	39,905	54,390	14,485-	76,443	707,180	652,680	54,500	1,048,064	652,680
16 Regulatory Expense	22,812	23,233	421-	10,517	520,423	241,460	278,963	218,381	241,460
17 Insurance Other Than Group	56,286	43,662	12,624	90,350	528,319	523,944	4,375	496,722	523,944
18 Customer Accounting	110,950	101,199	9,751	106,963	1,125,626	1,217,188	91,562-	1,304,538	1,217,188
19 Rents	480	3,373	2,893-	8,120	22,397	41,925	19,528-	43,474	41,925
20 General Office Expense	22,173	20,866	1,307	43,400	223,739	243,264	19,525-	329,312	243,264
21 Miscellaneous	144,625	139,090	5,535	288,340	1,776,561	1,811,660	35,099-	1,893,871	1,811,660
25 Other Maintenance	153,710	84,388	69,322	128,206	1,237,107	1,282,167	45,060-	1,152,804	1,282,167
Total Maintenance & Operations Expense	1,663,826	1,604,891	58,935	1,947,058	20,681,090	19,863,418	817,672	19,981,428	19,863,418
27 Depreciation	331,769	400,609	68,840-	355,988	4,395,999	4,592,115	196,116-	4,332,284	4,592,115
28 Amortization	10,697	10,148	549	10,148	128,365	121,776	6,589	121,777	121,776
29 General Taxes	75,341	291,813	216,472-	286,185	3,912,430	3,521,143	391,287	3,466,755	3,521,143
30 State Income Taxes	71,149	49,406	21,743	104,139	361,898	352,222	9,676	152,784	352,222
31 Federal Income Taxes	245,205	248,712	3,507-	66,170	1,755,302	1,773,087	17,785-	1,168,703	1,773,087
32 Tax Savings Acquisition Adjustment									
33 Total Operating Expenses	2,397,987	2,605,579	207,592-	2,769,688	31,235,084	30,223,761	1,011,323	29,223,731	30,223,761
34 Utility Operating Income	651,712	791,801	140,089-	194,291-	6,348,316	7,031,294	682,978-	4,775,303	7,031,294
35 OTHER INCOME & DEDUCTIONS									
36 Non-Operating Rental Income									
37 Dividend Income-Common									
38 Dividend Income-Preferred									
39 Interest Income				4,943	69,283		69,283	4,943	
40 AFUDC Equity	3,049	4,030	981-	12,214	64,493	49,626	14,867	86,293	49,626
42 M & J Miscellaneous Income	6,845-		6,845-	6,806-	4,985		4,985	2,593-	
43 Gain(Loss)on Disposition								2,000	
45 Total Other Income	3,796-	4,030	7,826-	10,351	138,761	49,626	89,135	90,643	49,626
46 Miscellaneous Amortization									
47 Tax Savings Acquisition Adjustment									
48 Misc. Other Deductions	12,750	7,500	5,250	6,188	68,443	74,000	5,557-	46,244	74,000
49 General Taxes									
50 State Income Taxes	525	449-	974	501-	525	4,657-	5,182	2,724-	4,657-
51 Federal Income Taxes	9,568-	2,258-	7,310-	2,691-	3,561	23,432-	26,993	14,663-	23,432-
52 Total Other Deductions	3,707	4,793	1,086-	2,996	72,529	45,911	26,618	28,857	45,911
53 Total Other Income	7,503-	763-	6,740-	7,355	66,232	3,715	62,517	61,786	3,715
54 Income Before Interest Charges	644,209	791,038	146,829-	186,936-	6,414,548	7,035,009	620,461-	4,837,089	7,035,009
55 INTEREST CHARGES									
56 Interest on Long-Term Debt	270,137	313,796	43,659-	200,154	3,150,763	3,658,234	507,471-	2,457,110	3,658,234
57 Amortization and Debt Expense	2,391	6,049	3,658-	1,354	26,187	69,156	42,969-	16,243	69,156
58 Interest-Short Term Bank Debt	35,895	6,089	29,806	95,089	586,142	103,233	482,909	821,438	103,233
59 Other Interest Expense				24,854	789		789	26,105	
60 AFUDC-Debt	1,725-	2,245-	520	5,817-	32,748-	27,612-	5,136-	36,968-	27,612-
61 Total Interest Charges	306,698	323,689	16,991-	315,634	3,731,133	3,803,011	71,878-	3,283,928	3,803,011
62 Net Income	337,511	467,349	129,838-	502,570-	2,683,415	3,231,998	548,583-	1,553,161	3,231,998
64 Preferred Dividend Declared	5,757	5,759	2-	5,584	69,080	69,108	28-	68,930	69,108
65 Net Income to Common Stock	331,754	461,590	129,836-	508,154-	2,614,335	3,162,890	548,555-	1,484,231	3,162,890

1.000

TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN

FAE 170 1062

Taxable Year	Account No.	FEIN or SSN
Beginning: 01/01/2006 Ending: 12/31/2006	317434603 Due Date 10/15/2007	62-0529095

CHECK APPROPRIATE BLOCK(S):

a.	X	Tennessee Domestic Corporation	j.		Single Member LLC/Division of parent (see instructions)
b.		Foreign Corporation	k.		LP
c.		S Corporation	l.		LLP
d.		Insurance Company	m.		RLLP
e.		LLC	n.		PRLLP
f.		PLLC	o.		Business Trust
g.		Single Member LLC/individual	p.		Not-For-Profit
h.		Single Member LLC/corporation	q.		Other
i.		Single Member LLC/general partnership			

AMENDED RETURN, please check the box at right. ☐

FINAL RETURN for termination or withdrawal, please check box at right. ☐

Application of Public Law 86-272 to Excise Tax, please check box at right. ☐

Payment for this return was sent via EFT, please check the box at right. ☐

Taxpayer has made an election to calculate net worth per the provisions of T.C.A. 67-4-2103 (g)-(i), please check the box at right. ☐

Enter the principal business activity code (NAICS) listed in federal IRC instructions that best describes the principal business activity in Tennessee. 221300

Tennessee-American Water Company

1101 Broad Street

Chattanooga

TN 37402

Date Tennessee Operations Began: 2/19/1969

If you use a paid preparer and do not want forms mailed to you next year, check box at right. ☐

SCHEDULE A - COMPUTATION OF FRANCHISE TAX

		DOLLARS	CENTS
1. Total net worth from Schedule F1, Line 5 or Schedule F2, Line 3	(1)	81592452	
2. Total real & tangible personal property from Schedule G, Line 15	(2)	131821093	
3. **Franchise tax** (25¢ per $100.00 or major fraction thereof on the greater of Lines 1 or 2; **minimum $100.00**)	(3)	329553	

SCHEDULE B - COMPUTATION OF EXCISE TAX

4. Income subject to excise tax from Schedule J, Line 31	(4)	2039348	
5. Excise tax (6.5% of Line 4)	(5)	132558	
6. Add: Recapture of excise tax credit from Schedule T, Part 2	(6)	5489	
7. **Net excise tax due** (Line 5 plus Line 6)	(7)	138047	

SCHEDULE C - COMPUTATION OF TOTAL TAX DUE OR OVERPAYMENT

8. Total Franchise and Excise taxes - Add lines 3 and 7	(8)	467600	
9. Deduct: Total credit from Schedule D, Line 7 (cannot exceed Line 8)	(9)	9003	
10. Subtotal: Line 8 less Line 9 (if Line 9 exceeds Line 8, enter 0 here)	(10)	458597	
11. Deduct: Total payments from Schedule E, Line 7	(11)	695434	
12. Penalty (5% for each 30-day period of delinquency not to exceed 25%; minimum penalty is $15)	(12)		
13. Interest (12.00% per annum on taxes unpaid by the due date)	(13)		
14. Penalty on estimated franchise, excise tax payments	(14)		
15. Interest on estimated franchise, excise tax payments	(15)		
16. **Total amount due (overpayment)** - Add lines 10, 12, 13, 14, and 15, less Line 11	(16)	-236837	

If overpayment reported on Line 16, complete A and/or B:

A. [X] Credit to next year's tax $ 236837 B. [ ] Refund $ _____

POWER OF ATTORNEY - Check YES if this taxpayer's signature certifies that this tax preparer has the authority to execute this form on behalf of the taxpayer and is authorized to receive and inspect confidential tax information and to perform any and all acts relating to respective tax matters. [ ] YES

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature _____ Date _____ Title Director Taxes 10/12/07

Tax Preparer's Signature _____ Preparer's SSN _____ Date _____ Telephone _____

Preparer's Address _____ City _____ State _____ ZIP _____

RV-R0011001 INTERNET (11-06)

FOR OFFICE USE ONLY ▶ [ ][ ][ ][ ][ ][ ] [ ][ ][ ][ ][ ][ ][ ][ ][ ]

Remit amount on Line 16, payable to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville, TN 37242

17031531743460320060101200612310120000000000000000000000000000000002

FORM169A (REV.

CREATED:...

REVISED:...

SUPPLEMENTAL INCOME ANALYSIS

Tennessee-AMERICAN WATER COMPANY

BUDGET YEAR: 2008

Include 224,000 in growth

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEAR	
Water Revenues:														
Residential - Bil	1,027,909	958,832	995,722	987,217	1,037,743	1,156,297	1,184,732	1,196,854	1,209,872	1,198,274	1,096,878	1,111,866	13,162,195	13,162,195
Residential - Unbilled														
Commercial - Bi	781,897	740,136	816,434	764,143	823,503	882,033	862,660	902,549	901,014	924,137	875,905	932,495	10,206,906	
Commercial - Unbilled														
Industrial - Billi	273,379	272,140	270,623	262,043	267,061	296,829	263,668	279,183	282,450	308,358	273,410	352,259	3,401,424	
Industrial - Unbilled														
Private Fire Ser	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	111,400	1,336,800	
Public Fire Service														
Other Public Au	149,644	147,338	172,001	143,601	183,759	197,060	180,397	200,404	199,252	218,023	188,364	201,734	2,181,576	
Other Public Authority - Unbilled														
Sale For Resale	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	1,419,600	
Sale For Resale - Unbilled														
Other														
Total (Line 2,1	2,462,530	2,348,147	2,484,479	2,386,704	2,541,767	2,761,920	2,721,177	2,808,690	2,822,288	2,878,491	2,664,257	2,828,054	31,708,501	31,708,501

FORM169A (REV. 1/1/82)

CREATED:...
REVISED:...

SUPPLEMENTAL INCOME ANALYSIS
Tennessee-AMERICAN WATER COMPANY

Rate Case 2007

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEAR	Rate Case 2007
Water Revenues:														
Residential - Billed	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	146,862	1,762,348	1,762,348
Residential - Unbilled													0	
Commercial - Billed	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	104,522	1,254,260	1,254,260
Commercial - Unbilled													0	
Industrial - Billed	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	37,539	450,467	450,467
Industrial - Unbilled													0	
Private Fire Service	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	14,955	179,455	179,455
Public Fire Service													0	
Other Public Authority - Billed	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	27,617	331,408	331,408
Other Public Authority - Unbilled													0	
Sale For Resale - Billed	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	10,172	122,062	122,062
Sale For Resale - Unbilled													0	
Other													0	
Total (Line 2,168)	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	341,667	4,100,000	4,100,000

Adjusted for demand trend

(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(32,117)	(385,400)

9215934306071 1

TENNESSEE DEPARTMENT OF REVENUE
Gross Receipts Tax Return - Gas, Water, Electric Power, & Light Companies

GRO 209

Taxable Period	Account No.	SSN or FEIN
Beginning: 07-01-07	340000108	62-0529095
Ending: 06-30-08	Due Date 08-01-07 ✓	

Reporting Period (Month Day Year)
Beginning: 01 / 01 / 06
Ending: 12 / 31 / 06
Please indicate the annual or monthly reporting period

If this is an AMENDED RETURN, please check the box at right ☐

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 14 or 15 and mail to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

TENNESSEE AMERICAN WATER COMPANY
ATTN: GENERAL TAX DEPT
PO BOX 5627
CHERRY HILL NJ 08034-0590

ROUND TO NEAREST DOLLAR

Gross Receipts Tax on Gas Distribution			
1. Gross receipts from gas distribution in Tennessee	(1)		.00
2. Tax (1.50 % of Line 1)	(2)		.00
Gross Receipts Tax on Water/Electricity Distribution			
3. Gross receipts from water/electricity distribution in Tennessee	(3)	32,065,544	.00
4. Less: Exemption ($5,000 maximum)	(4)	<5000>	.00
5. Gross receipts subject to tax (Line 3 less Line 4)	(5)	32,060,544	.00
6. Tax (3.00 % of Line 5)	(6)	961,816	.00
Computation of Tax			
7. Gross receipts tax (From Lines 2 and/or 6)	(7)	961,816	.00
8. Less: Franchise tax credit	(8)	373,595	.00
9. Less: Excise tax credit	(9)	10,000 (MC)	.00
10. Net tax (Line 7 less Lines 8 and 9)	(10)	578,221	.00
11. Less credit amount from previous Department of Revenue notice(s)	(11)		.00
12. Penalty (If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty not to exceed 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due	(12)	28,911	.00
13. Interest (Line 10 minus Line 11 X 12.00 % per annum on taxes unpaid by the due date)	(13)		.00
14. Total Tax Due (Add Lines 10, 12 and 13, less Line 11 if applicable)	(14)	607,132	.00
15. Installment (1/4 of Line 14) (Only timely annual filers have the option to use this line)	(15)		.00
16. Total Remittance Amount (Line 14 or Line 15)	(16)	607,132	.00

PLEASE SEE ADDRESS CHANGE

FOR OFFICE USE ONLY ☐☐☐☐☐

☐☐☐☐☐☐☐

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE: President or Other Principal Officer / Partner or Proprietor — Date: 8/9/07

SIGN HERE: Tax Return Preparer and Title — Date:

20934034000010820060701200706300129215343060711000000000000000000002

RV-R0004001 EFT

TENNESSEE-AMERICAN WATER COMPANY
FRANCHISE TAX

THIS TAX IS PAID IN ARREARS AND IS BASED ON THE PREVIOUS
YEARS ORIGINAL COST OF ASSETS. FOR RATE F WILL NOT HAVE ALL INFO
UTILIZE BALANCE AT 12/31/07 AS BASIS FOR TAX APPLICABLE TO 2008
AND UTILIZED BALANCE AT 12/31/08 AS BASIS FO

ACCOUNT		BALANCE AT 12/31/07	BALANCE AT 12/31/08
101		197,145,948	203,053,174
108		(57,948,893)	(62,749,061)
111	TB Acct 110100	0	0
114		74,850	74,850
118		1,590,500	1,590,500
120	TB acct 110110	(1,016,153)	(1,122,186)
107,154		2,088,662	2,088,662
TOTAL		141,934,915	142,935,939
PERCENT TO TENNESSEE (PER 2007 RETURN)		96.4322%	96.4322% Data from 2007 Franchise, Excise Tax Return Schedule F Ratio Line
AMOUNT		136,870,961	137,836,271
ADJ. FOR RENTALS		93,222	93,222 Data from 2007 Franchise, Excise Tax Return Schedule G Lines 10, 11 & 12
		136,964,183	137,929,493
RATE PER $100		0.25%	0.25%
TAX		342,410	344,824
	Sept 08 to Dec 08	114,137	229,883 Jan 09 to Aug 09
			344,020

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Trial Balance
For the Period Ending 12/31/2007

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B01 Utility Plant Original Cost				
101000 Organization				
301000 Organization			.01CR	
303300 Land & Ld Rights P		73,444.37		73,444.37
303400 Land & Ld Rights WT		18,009.00		18,009.00
303500 Land & Ld Rights TD		55,449.65		55,449.65
303501 Land TD	13,000.00	140,323.91		127,323.91
303502 Rights of Way TD		133,093.58	430.00	133,093.58
303600 Land & Land Rights AG		25,021.90		25,021.90
304200 Struct & Imp P	34,386.34	3,844,915.62	29,061.19	3,809,177.14
304300 Struct & Imp WT	466.69CR	2,000,808.05	267,017.65	1,974,777.62
304301 Struct & Imp WT Depr Pntng		1,694,807.62		1,553,002.23
304400 Struct & Imp TD		524,790.43		510,815.36
304500 Struct & Imp AG	45,344.03	45,344.03		
304510 Struct & Imp AG Cap Lease		1,590,500.00		1,590,500.00
304600 Struct & Imp Offices	13,000.00CR	136,173.91		149,173.91
304700 Struct & Imp Store,Shop,Gar		312,642.38		312,642.38
304800 Struct & Imp Misc		657,573.08	5,608.12	657,573.08
306000 Lake, River & Other Intakes		489,122.97	207,670.63	489,122.97
309000 Supply Mains	1,170.54	603,834.40	49,912.88	610,554.65
310000 Power Generation Equip		227,421.97		
310100 Power Generation Equip Othe				227,421.97
311200 Pump Equip Electric		5,631,195.36	24,237.65CR	5,690,601.54
311300 Pump Equip Diesel		119,296.31		119,296.31
311500 Pump Equip Other		254,506.81	148,360.38	173,876.81
320100 WT Equip Non-Media	17,195.13	12,395,595.34	54,269.95	12,378,400.21
330000 Dist Reservoirs & Standpipe	11,641.37CR	6,482,504.83	1,475.13	6,253,158.28
330003 Dist Res & Stand Orig Repai		1,637,309.36	5,235.07	1,002,864.44
330100 Elevated Tanks & Standpipes	139,179.58	1,890,119.28	1,603,986.28	1,774,881.68
330400 Clearwell		680,783.96		680,783.96
331001 TD Mains Not Classified by	16,381.19CR	1,933,688.58	160,901.70	2,008,843.16
331100 TD Mains 4in & Less	42,982.65	4,697,771.95	169,815.53	4,618,983.26
331200 TD Mains 6in to 8in		1,457.83		1,457.83
331210 TD Mains 6in to 10in (TN)	90,191.90CR	59,468,444.13	2,199,068.66	58,702,910.43
331300 TD Mains 10in to 16in	176.84	9,815,098.97	67,341.04	9,622,437.21
331350 TD Mains 12in & Grtr (TN)	321.73CR	21,851,295.76	378,085.64	21,345,494.93
331400 TD Mains 18in & Grtr	754.28	651,993.85	9,888.13	651,239.57
333000 Services	66,441.92	18,212,992.10	232,223.43	17,846,644.68
334100 Meters	58,467.07	4,676,311.80	722,818.33	4,738,503.93
334110 Meters Bronze Case	1,299,946.76	1,312,598.23		9,173.39
334120 Meters Plastic Case				91,619.91
334130 Meters Other				130,240.83
334131 Meters Other-Rem Rdr Unts		13,326.67		
334200 Meter Installations	174,907.43	9,696,278.33	109,785.65	8,705,108.93
335000 Hydrants	2,248.76CR	7,316,592.33	289,288.69	7,260,157.96
339200 Other P/E SS		8,526.30		8,526.30
339600 Other P/E CPS	405,131.83CR			405,131.83
340100 Office Furniture & Equip	101,696.13CR	496,393.09		593,874.86
340200 Comp & Periph Equip	12,097.17CR	296,134.25	70,225.97	311,076.92
340210 Comp & Periph Mainframe		601,115.19		601,115.19
340220 Comp & Periph Personal	285,618.11CR	277,356.06	3,402.92	533,410.04
340230 Comp & Periph Other	14,973.70CR	185,999.92	8,682.87	200,973.62
340300 Computer Software		412,127.22	36,581.80	435,880.19
340310 Comp Software Mainframe		3,535,058.66		3,535,058.66
340320 Comp Software Personal	14,760.43CR	191,484.49		206,244.92
340330 Comp Software Other		14,221.83		14,221.83
340400 Data Handling Equipment		15,283.88	63,272.23CR	8,223.75
340500 Other Office Equipment	44,518.66CR	92,691.36	2,617.15CR	137,210.02
341100 Trans Equip Lt Duty Trks	43,738.93CR	1,030,607.74	322,383.41	1,189,674.36
341200 Trans Equip Hvy Duty Trks	17,000.00CR	611,461.01	36,658.70CR	632,150.54
341300 Trans Equip Autos		254,776.59	121,068.39	273,640.23
341400 Trans Equip Other		237,241.98	205,387.10	240,774.96
342000 Stores Equipment		43,392.21		43,392.21
343000 Tools,Shop,Garage Equip	4,262.00CR	1,169,120.25	52,364.03	1,164,531.20
344000 Laboratory Equipment	1,884.48CR	368,241.68		368,087.87
345000 Power Operated Equipment		332,766.90	85,410.96	336,333.17
346100 Comm Equip Non-Telephone	2,343.73CR	352,487.48	18,989.17	353,935.22
346200 Comm Equip Telephone	70,026.85CR	82,421.72	10,866.13CR	152,448.57
347000 Misc Equipment	4,438.40	1,028,221.40	10,617.77	1,023,783.00
348000 Other Tangible Property		4,918.13		4,918.13
101100 Reg Asset-AFUDC-Debt				
Reg Asset-AFUDC-Debt		46,099.00		46,099.00
106000 Struct & Imp P				
304200 Struct & Imp P	18,646.23	18,646.23		
304300 Struct & Imp WT		11,902.45		
304500 Struct & Imp AG	125,111.39	125,111.39		
311200 Pump Equip Electric		31,143.02		
311500 Pump Equip Other		13,556.55		
311530 Pumping Equipment WT	49,049.44	49,049.44		

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B01 Utility Plant Original Cost				
106000 WT Equip Non-Media				
320100 WT Equip Non-Media	74,021.49	74,021.49		
330003 Dist Res & Stand Orig Repai	284,442.66	357,259.79		
330100 Elevated Tanks & Standpipes	29,769.63CR			
331001 TD Mains Not Classified by	257,484.26	258,038.12		
331100 TD Mains 4in & Less	4,315.21	68,498.02		
331210 TD Mains 6in to 10in (TN)	368,256.58	1,405,912.90		
331350 TD Mains 12in & Grtr (TN)	651,366.14	1,730,333.01		
333000 Services	79,438.74	791,738.03		
334100 Meters	347.00CR	4,911.26		
334110 Meters Bronze Case	11,426.90	11,426.90		
334131 Meters Other-Rem Rdr Unts	182.50	3,641.95		
334200 Meter Installations	1,328,369.45CR	100,521.28		
335000 Hydrants	210,070.56	311,848.36		
340100 Office Furniture & Equip	346.92	29,075.06		
340210 Comp & Periph Mainframe		2,370.41		
340220 Comp & Periph Personal	14,008.53CR	42,604.18		
340230 Comp & Periph Other	51,015.11CR	4,983.36		
341200 Trans Equip Hvy Duty Trks	75,421.65	180,912.67		
343000 Tools,Shop,Garage Equip	1,418.54	10,080.78		
346190 Remote Control & Instrument	37,878.83	37,878.83		
346200 Comm Equip Telephone		3,282.27		
347000 Misc Equipment	5,315.00	57,113.39		
B01 Utility Plant Original Cost	1,576,770.63	198,736,448.13	7,509,706.60	188,944,499.56
B02 CWIP				
105050 CWIP Accr-Infra				
21 CWIP Accr-Infra	332,573.86CR	240,270.47	282,528.62CR	275,667.65
31 CWIP Accr-Plant	175,784.69	572,256.67	226,448.53	226,448.53
105110 CWIP History				
1 CWIP History		873,391.07		4,063.93CR
31 CWIP History-Plant		4,063.93		4,063.93
105125 CWIP Permits & Fees				
1 CWIP Permits & Fees		139,371.47		139,371.47
21 CWIP Permits-Infrastr	3,095.00	545,827.78	34,577.06	414,501.69
105150 CWIP M&S & Purchases				
CWIP M&S & Purchases	50.00CR	512.98CR		
1 CWIP M&S & Purchases		11,775,885.53		12,653,340.53
11 CWIP M & S-Bldgs		48,681.22	7,505.14	35,461.28
21 CWIP M & S-Infrastr	58,466.97	9,064,229.52	595,672.99	6,878,507.91
31 CWIP M & S-Plant	103,116.09	5,504,278.70	714,237.97	4,537,812.29
105175 CWIP Professional Services				
1 CWIP Professional Services		7,762.52		7,762.52
21 CWIP Prof Svc-Infrastr		208,326.55	13,026.70	194,981.44
31 CWIP Prof Svc-Plant	439.31	3,557.81		3,118.50
105200 CWIP Co Labor				
1 CWIP Co Labor		2,132,747.00		2,132,747.00
21 CWIP Co Labor-Infrastr	67,092.94	2,957,155.29	41,155.18	2,325,376.22
31 CWIP Co Labor-Plant		688,995.85		675,594.12
105250 CWIP Co Labor OH				
1 CWIP Co Labor OH		1,536,397.70		1,443,714.40
21 CWIP Labor OH-Infrastr	77,513.83	2,039,478.15	5,123.27CR	1,598,712.02
31 CWIP Labor OH-Plant		266,699.32	699.20	266,079.65
105260 CWIP Overhead				
1 CWIP Overhead		565,577.28		565,577.28
11 CWIP Overhead-Bldgs		7,590.50	324.22	5,871.91
21 CWIP Overhead-Infrastr	183,373.13	4,930,381.56	112,619.55	3,827,936.72
31 CWIP Overhead-Plant	100,798.74	916,642.32	46,384.01	589,842.31
105270 CWIP AWWSC Chg-Infrastr				
21 CWIP AWWSC Chg-Infrastr		362,941.77	27,478.49CR	355,534.89
31 CWIP AWWSC Chg-Plant	627.67	75,998.59	5,102.14	64,296.35
105275 CWIP Contracted Services				
1 CWIP Contracted Services		8,050,346.99		8,050,346.99
21 CWIP Contr Svc-Infrastr	703,838.41	25,709,682.81	2,802,198.59	21,934,544.58
31 CWIP Contr Svc-Plant	389,562.46	4,434,961.92	440,799.11	3,310,105.72
105280 CWIP Retainage				
1 CWIP Retainage		24,826.46		24,826.46
21 CWIP Retainage-Infrastr		75,944.12		75,944.12
105300 CWIP Paving				
1 CWIP Paving		81,374.39		81,374.39
21 CWIP Paving-Infrastr	48,708.96	859,278.07	87,817.62	679,984.86
105350 CWIP AFUDC Debt				
1 CWIP AFUDC Debt		323,399.93		323,399.93
21 CWIP AFUDC Debt-Infrastr	989.36	205,229.94	4,221.56	187,004.81
31 CWIP AFUDC Debt-Plant	735.39	287,873.90	1,582.74	273,350.56
105375 CWIP AFUDC Equity				
1 CWIP AFUDC Equity		329,891.24		329,891.24

Less Cap lease = 197,145,948

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Trial Balance
For the Period Ending 12/31/2007

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B02 CWIP				
105375 CWIP AFUDC Eqty-Infrastr				
21 CWIP AFUDC Eqty-Infrastr	1,070.49	241,765.01	5,458.58	219,787.62
31 CWIP AFUDC Eqty-Plant	795.68	298,714.13	2,046.81	281,211.37
105390 CWIP Trans Prior Yr Chgs				
1 CWIP Trans Prior Yr Chgs		58,009.12		58,009.12
21 CWIP Tran PY Chg-Infrastr		348,002.73CR		348,002.73CR
31 CWIP Tran PY Chg-Plant		42,429.68		42,429.68
105900 CWIP Transfer to UPIS				
CWIP Transfer to UPIS		553.86CR		
1 CWIP Transfer to UPIS		25,780,055.89CR		25,780,055.89CR
21 CWIP Tran UPIS-Infrastr	1,893,700.72CR	47,849,393.14CR	5,691,734.45CR	38,783,190.10CR
31 CWIP Tran UPIS-Plant	734,741.63CR	10,729,742.89CR	1,058,989.50CR	8,583,594.51CR
B02 CWIP	1,045,057.09CR	1,783,974.79	1,923,976.63CR	1,595,624.90
B03 Accumulated Depreciation				
108105 AD UPIS-Acc Depr-Not Classifd				
AD UPIS-Acc Depr-Not Classi	3,531.27CR	42,266,608.78CR	32,494.79	42,370,681.84CR
01 AD UPIS-AccDepr-Oper Bldgs	29,636.44CR	1,922,784.43CR	145,190.58CR	1,529,591.44CR
02 AD UPIS-AccDepr-Admin Bldgs	23.82CR	213,746.19CR	3,505.61CR	169,257.62CR
04 AD UPIS-AccDepr-Fin Leases	766.22CR	766.22CR		
05 AD UPIS-AccDepr-Infrastruct	207,270.01CR	9,263,599.45CR	326,452.96CR	7,307,891.89CR
06 AD UPIS-AccDepr-Op Water Pr	78,061.67CR	4,358,187.04CR	185,206.70CR	3,401,291.47CR
07 AD UPIS-AccDepr-Oth Op Equi	47,644.51CR	2,197,042.98CR	41,836.56CR	1,688,734.08CR
08 AD UPIS-AccDepr-Office Equi	14,398.32	3,744,567.07CR	87,058.40CR	2,853,361.09CR
108110 AD UPIS-Removal Cost				
AD UPIS-Removal Cost		670,400.56		670,400.56
108115 AD UPIS-Salvage				
AD UPIS-Salvage	21,586.24CR	25,518.61CR		3,932.37CR
108120 AD UPIS-Scrap Meters				
AD UPIS-Scrap Meters		48,539.51CR		34,502.74CR
108125 AD UPIS-Salv Ins Rec				
AD UPIS-Salv Ins Rec		33,331.94CR		33,331.94CR
108130 AD UPIS-Salv Rtrn Stk				
AD UPIS-Salv Rtrn Stk		20,799.10CR	8,513.40CR	20,799.10CR
108135 AD UPIS-Salv Trade-In				
AD UPIS-Salv Trade-In		27,975.00CR		27,975.00CR
108140 AD UPIS-Salv Sale				
AD UPIS-Salv Sale		9,860.00CR		9,860.00CR
108145 AD UPIS-Orig Cost-Not Classifd				
AD UPIS-Orig Cost-Not Class	1,051,671.72	7,728,495.93	313,437.21	6,307,539.22
108190 Acc Depr Reg Asset				
Acc Depr Reg Asset	98.00CR	17,782.18CR	98.00CR	16,606.18CR
110100 Acc Amort Util Plt Svc				
Acc Amort Util Plt Svc			20,953.34	
110110 Acc Amort UP Cap Lease				
Acc Amort UP Cap Lease	8,836.11CR	1,016,152.65CR	8,836.11CR	910,119.33CR
B03 Accumulated Depreciation	668,615.75	56,768,364.66CR	439,812.98CR	53,399,996.31CR
B04 UPAA				
114100 UPAA-ATL				
UPAA-ATL			123,169.57	123,169.57
114300 UPAA Post 1/1/06				
UPAA Post 1/1/06		74,850.17		
B04 UPAA		74,850.17	123,169.57	123,169.57
B08 Other Investments				
123140 Goodwill				
Goodwill			48,320.00CR	48,320.00CR
B08 Other Investments			48,320.00CR	48,320.00CR
B10 Cash & Cash Equivalents				
131326 First Union Bank				
001 First Union Bank				
002 SunTrust		3,579.70		8,715.11
003 BB&T				
004 Deutsche Bank	115,503.78	183,429.77	35,358.98	112,106.64
005 Cash-Mellon Lockbox	111.55	8,414.83CR		
131998 Cash Clear-NSF Checks				
001 Cash Clear-NSF Checks	317.08	990.89	490.48	445.94
002 Cash Clear-Mixed Pymt	3,385.31CR	3,385.31CR		
003 Cash Clear-Misc DR/CR			53.60CR	91.56CR
004 Cash Clear-MI's	46.87CR			
005 Cash Clear-ORCOM	75.38	75.38	7.59CR	
006 Cash Clear-Interco	8,644.48	517.40	117.44	27.57CR

(55,734,429.83)

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B10 Cash & Cash Equivalents				
131998 Cash Clear-Pinnacl/ARP				
007 Cash Clear-Pinnacl/ARP			3,029.43CR	
008 Cash Clear-General	386,297.88CR		86,665.54CR	413,884.97
009 Cash Clear-ARC DR/CR			69.87	103.23
134100 Petty Cash				
Petty Cash		200.00		200.00
B10 Cash & Cash Equivalents	265,077.79CR	176,993.00	53,719.39CR	535,336.76
B12 Customer Accounts Receivable				
141000 Customer A/R				
Customer A/R	5,135.28	2,666,404.23	26,464.77	2,484,120.83
141999 Customer A/R Clearing				
Customer A/R Clearing	2.17		6,115.03CR	1,576.77CR
B12 Customer Accounts Receivable	5,137.45	2,666,404.23	20,349.74	2,482,544.06
B13 Allowance for Uncollectible A/				
143000 Accum prov-uncoll accts				
Accum prov-uncoll accts	6,945.19	277,000.58CR	3,711.51	379,590.54CR
B13 Allowance for Uncollectible A/	6,945.19	277,000.58CR	3,711.51	379,590.54CR
B14 Accrued Utility Revenue				
144000 Accrued Utility Revenue				
Accrued Utility Revenue	84,173.28	1,865,576.17	88,217.59	1,682,006.46
B14 Accrued Utility Revenue	84,173.28	1,865,576.17	88,217.59	1,682,006.46
B15 FIT Refund Due From Assoc Co				
145000 FIT Refund Receivable				
FIT Refund Receivable	149,719.00CR			
145100 SIT Refund Receivable				
SIT Refund Receivable	339,290.00CR		37,897.00	477,468.99
B15 FIT Refund Due From Assoc Co	489,009.00CR		37,897.00	477,468.99
B16 Miscellaneous Receivables				
146100 Misc A/R-System				
Misc A/R-System	12,428.05CR	2,352.62	23,163.47	73,741.41
001 Misc A/R-Manual			10,001.27	
146115 Misc A/R-Medicare Subsidy				
Misc A/R-Medicare Subsidy		58,958.35	12,792.84CR	22,277.16
146120 Misc A/R-Collections by Others				
Misc A/R-Collections by Oth				
146370 Accum prov-uncoll misc a/r				
Accum prov-uncoll misc a/r	93.33		17,000.00CR	17,000.00CR
146500 A/R Assoc Cos				
SLPP A/R Assoc Cos-SLPP	39.29CR	9,000.84	3,451.41	5,181.28
B16 Miscellaneous Receivables	12,374.01CR	70,311.81	6,823.31	84,199.85
B17 Materials & Supplies				
151100 Plant Material				
Plant Material	8,330.50CR	221,838.35	351,671.12CR	229,357.44
151300 Chemicals				
Chemicals	3,716.44CR	80,201.33	2,798.38CR	62,793.71
153000 Other Mat & Supplies				
Other Mat & Supplies	2,647.70	2,647.70		
B17 Materials & Supplies	9,399.24CR	304,687.38	354,469.50CR	292,151.15
B19 Prepayments				
165100 Prepaid Taxes				
Prepaid Taxes	57,354.68CR	289,110.53	33,775.67CR	202,654.02
165200 Prepaid Insurance				
Prepaid Insurance	48,680.59CR	1,109.23	44,986.78CR	222.08
165300 Prepaid PUC/PSC Assessments				
Prepaid PUC/PSC Assessments	5,427.75CR		5,124.92CR	
165500 Prepaid Other				
Prepaid Other	6,273.23	50,276.94	23,614.91CR	22,057.19
174100 Deferred Vacation Pay				
Deferred Vacation Pay	120,306.65CR	15,053.86	121,857.44CR	14,353.67
174200 Curr State Def Tax				
Curr State Def Tax		12,599.00	6,317.00CR	12,599.00
174300 Curr Fed Def Tax				
Curr Fed Def Tax		63,429.00	31,806.00CR	63,429.00
B19 Prepayments	225,496.44CR	431,578.56	267,482.72CR	315,314.96

1.000

TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN

FAE 170 1062

Taxable Year	Account No.	FEIN or SSN
Beginning: 01/01/2006 Ending: 12/31/2006	317434603 Due Date 10/15/2007	62-0529095

CHECK APPROPRIATE BLOCK(S):

a.	X	Tennessee Domestic Corporation	j.		Single Member LLC/Division of parent (see instructions)
b.		Foreign Corporation	k.		LP
c.		S Corporation	l.		LLP
d.		Insurance Company	m.		RLLP
e.		LLC	n.		PRLLP
f.		PLLC	o.		Business Trust
g.		Single Member LLC/individual	p.		Not-For-Profit
h.		Single Member LLC/corporation	q.		Other
i.		Single Member LLC/general partnership			

AMENDED RETURN, please check the box at right. ☐

FINAL RETURN for termination or withdrawal, please check box at right. ☐

Application of Public Law 86-272 to Excise Tax, please check box at right. ☐

Payment for this return was sent via EFT, please check the box at right. ☐

Taxpayer has made an election to calculate net worth per the provisions of T.C.A. 67-4-2103 (g)-(i), please check the box at right. ☐

Tennessee-American Water Company

1101 Broad Street

Chattanooga

TN 37402

Enter the principal business activity code (NAICS) listed in federal IRC instructions that best describes the principal business activity in Tennessee. 221300

Date Tennessee Operations Began: 2/19/1969

If you use a paid preparer and do not want forms mailed to you next year, check box at right. ☐

SCHEDULE A - COMPUTATION OF FRANCHISE TAX		DOLLARS	CENTS
1. Total net worth from Schedule F1, Line 5 or Schedule F2, Line 3	(1)	81592452	
2. Total real & tangible personal property from Schedule G, Line 15	(2)	131821093	
3. Franchise tax (25¢ per $100.00 or major fraction thereof on the greater of Lines 1 or 2; minimum $100.00)	(3)	329553	
SCHEDULE B - COMPUTATION OF EXCISE TAX			
4. Income subject to excise tax from Schedule J, Line 31	(4)	2039348	
5. Excise tax (6.5% of Line 4)	(5)	132558	
6. Add: Recapture of excise tax credit from Schedule T, Part 2	(6)	5489	
7. Net excise tax due (Line 5 plus Line 6)	(7)	138047	
SCHEDULE C - COMPUTATION OF TOTAL TAX DUE OR OVERPAYMENT			
8. Total Franchise and Excise taxes - Add lines 3 and 7	(8)	467600	
9. Deduct: Total credit from Schedule D, Line 7 (cannot exceed Line 8)	(9)	9003	
10. Subtotal: Line 8 less Line 9 (if Line 9 exceeds Line 8, enter 0 here)	(10)	458597	
11. Deduct: Total payments from Schedule E, Line 7	(11)	695434	
12. Penalty (5% for each 30-day period of delinquency not to exceed 25%; minimum penalty is $15)	(12)		
13. Interest (12.00% per annum on taxes unpaid by the due date)	(13)		
14. Penalty on estimated franchise, excise tax payments	(14)		
15. Interest on estimated franchise, excise tax payments	(15)		
16. **Total amount due (overpayment)** - Add lines 10, 12, 13, 14, and 15, less Line 11	(16)	-236837	

If overpayment reported on Line 16, complete A and/or B:

A. [X] Credit to next year's tax $ 236837 B. [ ] Refund $

POWER OF ATTORNEY - Check YES if this taxpayer's signature certifies that this tax preparer has the authority to execute this form on behalf of the taxpayer and is authorized to receive and inspect confidential tax information and to perform any and all acts relating to respective tax matters. [ ] YES

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature — Date — Title: Director Taxes 10/12/07

Tax Preparer's Signature — Preparer's SSN — Date — Telephone

Preparer's Address — City — State — ZIP

RV-R0011001

FOR OFFICE USE ONLY ▶

INTERNET (11-06)

Remit amount on Line 16, payable to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville, TN 37242

17031531743460320060101200612310120000000000000000000000000000000002

Schedule D - SCHEDULE OF CREDITS

1. Gross Premiums tax credit (cannot exceed Schedule C, Line 8)	(1)		
2. Tennessee Income Tax (cannot exceed Schedule B, Line 5)	(2)		
3. Day Care Credit from Schedule W, Line 18/LIHTC from Schedule Y, Line 3	(3)		
4. Industrial Machinery Credit from Schedule T, Line 11	(4)	9003	
5. Jobs Tax Credit from Schedule X, Line 28	(5)		
6. Jobs Tax Credit computed in accordance with T.C.A. Section 67-4-2109 (c)(2)(H) or (I)	(6)		
7. Total Credit - Add lines 1 through 6 (Enter here and on Schedule C, Line 9)	(7)		9003

Schedule E - SCHEDULE OF PAYMENTS

1. Overpayment from previous year if available	(1)	233705	
2. First quarterly estimated payment	(2)	151729	
3. Second quarterly estimated payment	(3)	10000	
4. Third quarterly estimated payment	(4)	300000	
5. Fourth quarterly estimated payment	(5)		
6. Extension payment	(6)		
7. Total payments - Add lines 1 through 6 (Enter here and on Schedule C, Line 11)	(7)		695434

COMPUTATION OF FRANCHISE TAX

Schedule F1 - NON-CONSOLIDATED NET WORTH

1. Net Worth (total assets less total liabilities)	(1)	42864204
2. Indebtedness to or guaranteed by parent or affiliated corporation	(2)	41747007
3. Total lines 1 and 2	(3)	84611211
4. Ratio (Schedules N, O, P, or R if applicable or 100%)	(4)	96.4322 %
5. Total - Line 3 multiplied by Line 4 (Enter here and on Schedule A, Line 1)	(5)	81592452

Schedule F2 - CONSOLIDATED NET WORTH

1. Consolidated Net Worth (total assets less total liabilities)	(1)	
2. Ratio (Schedule 170NC or 170SF)	(2)	%
3. Total - Line 1 multiplied by Line 2 (Enter here and on Schedule A, Line 1)	(3)	

NOTE: Schedule F2 is to be completed only if the consolidated net worth election has been made.

Schedule G - DETERMINATION OF REAL AND TANGIBLE PROPERTY

BOOK VALUE OF PROPERTY OWNED - Cost less accumulated depreciation		In Tennessee
1. Land	(1)	420779
2. Buildings, leaseholds, and improvements	(2)	129434520
3. Machinery, equipment, furniture, and fixtures	(3)	
4. Automobiles and trucks	(4)	
5. Prepaid supplies and other tangible personal property (Attach schedule)	(5)	
6. Share of partnership real and tangible property provided that the partnership does not file a return (Attach schedule)	(6)	
7. Inventories and work in progress	(7)	1872572
a. Deduct exempt inventory in excess of $30 million (§67-4-2108(a)(6)(B))	(7a)	( )
8. Deduct value of certified pollution control equipment (Include copy of certificate (§67-5-604))	(8)	( )
9. Deduct exempt required capital investments (T.C.A. Section 67-4-2108(a)(6)(G))	(9)	( )
10. SUBTOTAL - Add lines 1 through 7, less Line 7a through Line 9	(10)	131727871

Rental Value of Property Used but not Owned Net Annual Rental Paid for:	(A) In Tennessee	(B)		(C)
11. Real property	1665	x8	(11)	13320
12. Machinery & equipment used in manufacturing & processing		x3	(12)	
13. Furniture, office machinery, and equipment	39951	x2	(13)	79902
14. Delivery or mobile equipment		x1	(14)	
15. TENNESSEE TOTAL - Add lines 10-14 (Enter total here and on Schedule A, Line 2)			(15)	131821093

INTERNET (11-06)

TAXABLE YEAR	TAXPAYER NAME	ACCOUNT NO./FEIN/SSN
01/01/2006 - 12/31/2006	Tennessee-American Water Company	317434603

COMPUTATION OF EXCISE TAX

Schedule J-1 - - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS PARTNERSHIPS

1.	Ordinary Income or Loss from Federal Form 1065, Line 22 plus any intangible expense to an affiliated business entity deducted for federal tax purposes	(1)	
	Additions:		
2.	Additional income items specifically allocated to partners, including guaranteed payments to partners (Fed 1065 - Sch K)	(2)	
3.	Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	(3)	
4.	Total - Add lines 1, 2, and 3	(4)	
	Deductions:		
5.	Additional expense items specifically allocated to partners (Fed 1065 - Sch K)	(5)	
6.	Amount subject to self-employment taxes distributable or paid to each partner or member net of medical insurance payments previously deducted to determine Ordinary Income (Loss) on Form 1065 (If negative, enter zero) (Include on Schedule K, Line 3)	(6)	
7.	Amount of contribution, not previously deducted, to qualified pension or benefit plans of any partner or member, including all IRC 401 plans (Include on Schedule K, Line 3)	(7)	
8.	Any net gain or income received from a "pass-through" entity subject to and paying the excise tax, or any net gain or income distributed to publicly traded REIT (include schedule of entities and FEINs)	(8)	
9.	Total deductions - Add lines 5 through 8	(9)	( )
10.	Total - Line 4 less Line 9 (Enter here and on Schedule J, Line 1)	(10)	

Schedule J-2 - - COMPUTATION OF NET EARNINGS FOR A SINGLE MEMBER LLC FILING AS AN INDIVIDUAL

	Additions:		
1.	Business Income from Form 1040, Schedule C plus any intangible expense to an affiliated business entity	(1)	
2.	Business Income from Form 1040, Schedule D plus any intangible expense to an affiliated business entity	(2)	
3.	Business Income from Form 1040, Schedule E plus any intangible expense to an affiliated business entity	(3)	
4.	Business Income from Form 1040, Schedule F plus any intangible expense to an affiliated business entity	(4)	
5.	Business Income from Form 4797	(5)	
6.	Other: Form _____ , Schedule _____	(6)	
7.	Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax (include schedule of entities and FEINs)	(7)	
8.	Total - Add lines 1 through 7	(8)	
	Deductions:		
9.	Amount subject to self-employment taxes distributable or paid to the single member (If negative, enter zero) (Include on Schedule K, Line 3)	(9)	
10.	Any net gain or income received from a "pass-through" entity subject to and paying the excise tax (include schedule of entities and FEINs)	(10)	
11.	Total deductions - Add lines 9 and 10	(11)	( )
12.	Total - Line 8 less Line 11 (Enter here and on Schedule J, Line 1)	(12)	

Schedule J-3 - - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS SUBCHAPTER S CORPORATIONS

1.	Ordinary Income or Loss from Federal Form 1120S, Line 21 plus any intangible expense to an affiliated business entity deducted for federal tax purposes	(1)	
	Additions:		
2.	Income items to extent includable in federal income were it not for "S" status election (Fed 1120S - Schedule K)	(2)	
3.	Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	(3)	
4.	Total - Add lines 1, 2 and 3	(4)	
	Deductions:		
5.	Expense items to extent includable in federal expenses were it not for "S" status election (Fed 1120S - Schedule K)	(5)	
6.	Any net gain or income received from a "pass-through" entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	(6)	
7.	Total deductions - Add lines 5 and 6	(7)	( )
8.	Total - Line 4 less Line 7 (Enter here and on Schedule J, Line 1)	(8)	

Schedule J-4 - - COMPUTATION OF NET EARNINGS FOR ENTITIES TREATED AS CORPORATIONS AND "OTHER" ENTITIES

Enter the amount of income (loss) from the applicable federal return to Schedule J, Line 1

1.	Federal Form 1120 - Line 28 (Taxable income or loss before net operating loss deduction and special deductions) plus any intangible expense to an affiliated business entity deducted for federal tax purposes	(1)	2622179
2.	Federal Form 990-T, Line 30 (unrelated business taxable income)	(2)	
3.	Other: Form _____ , Schedule _____	(3)	
	Additions:		
4.	Any net loss or expense received from a "pass-through" entity subject to and paying the excise tax, or any net loss or expense distributed to a publicly traded REIT (include schedule of entities and FEINs)	(4)	
	Deductions:		
5.	Any net gain or income received from a "pass-through" entity subject to and paying the excise tax, or any net gain or income distributed to a publicly traded REIT (include schedule of entities and FEINs)	(5)	( )
6.	Total - Lines 1 through 4 less Line 5 (Enter here and on Schedule J, Line 1)	(6)	2622179

page 4

Schedule J - COMPUTATION OF NET EARNINGS SUBJECT TO EXCISE TAX

1.	Federal income or loss (Enter amount from Schedule J-1, J-2, J-3, or J-4)	(1)	2622179
	ADDITIONS:		
2.	Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation and any expense/depreciation deducted as a result of "safe harbor" lease elections. (attach schedule)	(2)	4550783
3.	Any deduction for domestic production activities under the provisions of IRC Section 199	(3)	
4.	Any gain on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	(4)	
5.	Tennessee excise tax expense (to the extent reported for federal purposes)	(5)	27913
6.	Gross premiums tax deducted in determining federal income and used as an excise tax credit	(6)	
7.	Interest income on obligations of states and their political subdivisions, less allowable amortization	(7)	
8.	Depletion not based on actual recovery of cost	(8)	
9.	Contribution carryover from prior period(s)	(9)	
10.	Capital gains offset by capital loss carryover or carryback	(10)	
11.	Excess fair market value over book value of property donated	(11)	
12.	Total additions - Add lines 2 through 11	(12)	4578696
	DEDUCTIONS:		
13.	Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation	(13)	4986034
14.	Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently decoupling from federal bonus depreciation	(14)	
15.	Any loss on the sale of an asset sold within twelve months after the date of distribution to a nontaxable entity	(15)	
16.	Dividends received from corporations, at least 80% owned (attach schedule)	(16)	
17.	Contributions in excess of amount allowed by federal government	(17)	
18.	Donations to Qualified Public School Support Groups and nonprofit organizations	(18)	
19.	Portion of current year's capital loss not included in federal taxable income	(19)	
20.	Any expense other than income taxes, not deducted in determining federal taxable income for which a credit against the federal income tax is allowable	(20)	
21.	Any income included for federal tax purposes and any depreciation or other expense that could have been deducted for "safe harbor" lease elections. (attach schedule)	(21)	
22.	Nonbusiness earnings - Schedule M, Line 8	(22)	
23.	Intangible expense to an affiliated business entity (Intangible expense disclosure form MUST be completed to avoid the adjustment provided in T.C.A. Section 67-4-2006(d)(3))	(23)	
24.	Intangible income from an affiliated business entity if the corresponding intangible expense has not been disclosed or has been disallowed	(24)	
25.	TOTAL deductions - Add lines 13 through 24	(25)	(4986034)
	COMPUTATION OF TAXABLE INCOME		
26.	Total Business Income (Loss) - Add lines 1 and 12, less Line 25 (If loss, complete Schedule K)	(26)	2214841
27.	Apportionment Ratio (Schedules N, O, P, or R if applicable or 100%)	(27)	96.4322 %
28.	Apportioned business income (Loss) (Line 26 multiplied by Line 27)	(28)	2135820
29.	Add: Nonbusiness earnings directly allocated to Tennessee (From Schedule M, Line 9)	(29)	
30.	Deduct: Loss carryover from prior years (From Schedule U)	(30)	(96472)
31.	Subject to excise tax (6.5%) (Line 28 plus Line 29, less Line 30) (enter here and on Schedule B, Line 4)	(31)	2039348

Schedule K - DETERMINATION OF LOSS CARRYOVER AVAILABLE - See Rule 1320-6-1-.21 of Departmental Rules and Regulations

1.	Net loss from Schedule J, Line 26	(1)	
	ADD:		
2.	Amounts reported on Schedule J, lines 16 and 22	(2)	
3.	Amounts reported on Schedule J-1, lines 6 and 7, and Schedule J-2, Line 9	(3)	
4.	Reduced loss - Add lines 1 through 3 (if net amount is positive, enter "0")	(4)	
5.	Excise Tax ratio (Schedules N, O, P, or R if applicable or 100%)	(5)	%
6.	Current year loss carryover available (Line 4 multiplied by Line 5)	(6)	

Schedule L - FEDERAL INCOME REVISIONS

Year	1. Original Net Income on Federal Return	2. Net Income Corrected	3. Increase (Decrease) in Net Income	4. Increase (Decrease) Affecting Excise Tax

APPORTIONMENT SCHEDULES FOR TAXPAYERS DOING BUSINESS OUTSIDE THE STATE OF TENNESSEE

Franchise and excise tax ratios are obtained by using the arithmetical average of the following ratios. If a factor's denominator (everywhere value) is zero, that factor is to be eliminated entirely and the average is to be computed from the remaining factor or factors.

SCHEDULE N - APPORTIONMENT - STANDARD (Manufacturers, retailers, wholesalers, etc)

Property	In Tennessee		Total Everywhere	
NOTE: USE ORIGINAL COST OF ASSETS	a. Beginning of Taxable year	b. End of Taxable year	a. Beginning of Taxable year	b. End of Taxable year
1. Land, buildings, leaseholds, and improvements	166890513	181119295	173947962	189067669
2. Machinery, equipment, furniture, and fixtures				
3. Automobiles and trucks				
4. Inventories and work in progress	1319268	1872572	1319268	1872572
5. Prepaid supplies and other property				
6. Share of partnership property (if partnership is not taxable)				
7. Excise tax total (Lines 1 through 6)	a. 168209781	b. 182991867	a. 175267230	b. 190940241
8. Less exempt inventory (see §67-4-2111(b)(1))	( )	( )	( )	( )
9. Franchise tax total (Line 7 minus Line 8)	a. 168209781	b. 182991867	a. 175267230	b. 190940241
10. Excise tax average value (add Line 7(a) & (b), divide by 2)		175600824		183103736
11. Franchise tax average value (add Line 9(a) & (b), divide by 2)		175600824		183103736
12. Add: Rented property (rent paid X 8)				332312

NOTE: Double Weighted Sales Factor	a. In Tennessee	b. Total Everywhere	d. Franchise Ratio (Col. a ÷ Col. b)	e. Excise Ratio (Col. a ÷ Col. b)
13. Excise Tax property factor (Line 10 plus Line 12)	175600824	183436048		95.7286 %
14. Franchise Tax property factor (Line 11 plus Line 12)	175600824	183436048	95.7286%	
15. Payroll factor	1070411	1070411	100.0000%	100.0000 %
16. Sales factor - (Business Gross Receipts)	32465264	34173962	95.0000%	95.0000 %
Sales factor - (Business Gross Receipts)	32465264	34173962	95.0000%	95.0000 %
17. Total Ratios			385.7286%	385.7286 %
18. Apportionment Ratio (Line 17 divided by 4) (Enter Franchise Ratio to Sch. F1, Line 4. Enter Excise ratio to Sch. J, Line 27)			96.4322%	96.4322 %

SCHEDULE O - APPORTIONMENT - COMMON CARRIERS (Railroads, motor carriers and pipelines)

	In Tennessee	Total Everywhere	Ratio
1. Total franchise mileage (odometer miles)			%
2. Tennessee intrastate receipts - Interstate gross receipts everywhere			%
3. Total Ratios	XXXXX	XXXXX	%
4. Apportionment ratio (Line 3 divided by two; transfer ratio to Schedule F1, Line 4 and Schedule J, Line 27)			%

SCHEDULE P - APPORTIONMENT - AIR CARRIERS

	In Tennessee	Total Everywhere	Ratio
1. Originating revenue			%
2. Airmiles flown (Include in Tennessee column only airmiles flown on flights either originating from or ending in Tennessee or both)			%
3. Total Ratios	XXXXX	XXXXX	%
4. Apportionment Ratio (Line 3 divided by two; transfer ratio to Schedule F1, Line 4 and Schedule J, Line 27)			%

SCHEDULE R - APPORTIONMENT - AIR EXPRESS CARRIERS

	In Tennessee	Total Everywhere	Ratio
1. Originating revenue			%
2. Airmiles flown and groundmiles travelled (Include in Tennessee column only airmiles flown on flights either originating from or ending in Tennessee or both. Include only groundmiles travelled with respect to actual common carriage of persons or property for hire)			%
3. Total Ratios	XXXXX	XXXXX	%
4. Apportionment Ratio (Line 3 divided by two; transfer ratio to Schedule F1, Line 4 and Schedule J, Line 27)			%

T. NESSEE DEPARTMENT OF REVENUE
INDUSTRIAL MACHINERY TAX CREDIT

TAXABLE YEAR	TAXPAYER NAME	ACCOUNT NO./FEIN/SSN
12/31/2006	Tennessee-American Water Company	317434603

Franchise and excise taxes may be reduced by a credit on industrial machinery purchased during the tax period covered by the return and located in Tennessee. The credit is computed at 1% of the purchase price of qualified industrial machinery. The credit taken on any return cannot exceed 50% of the current year's franchise and excise tax liability, but any unused credit may be carried forward 15 years under T.C.A. Section 67-4-2009(4).

SCHEDULE T (FORM FAE 170) - SCHEDULE OF INDUSTRIAL MACHINERY

PART 1 TAX CREDIT COMPUTATION

1.	Purchase price of machinery	(1)	900290
2.	Percentage allowed	(2)	1%
3.	Original credit (Line 1 multiplied by Line 2)	(3)	9003
4.	Credit available from prior year(s) (From Schedule V)	(4)	
5.	Total credit available (Add lines 3 and 4)	(5)	9003
6.	Franchise and Excise Tax liability before any credits (From Schedule A, Line 3 plus Schedule B, Line 5)	(6)	462111
7.	Limitation on Credit (50% of line 6)	(7)	231056
8.	Franchise and Excise Tax liability before any credits (From Schedule A, Line 3 plus Schedule B, Line 5)	(8)	462111
9.	Credits from Schedule D, Lines 1, 2, 3, and 6	(9)	
10.	Tax before Industrial Machinery Credit (Line 8 less Line 9)	(10)	462111
11.	Amount available in Current Year (Least of Lines 5, 7, or 10; transfer to Schedule D, Line 4)	(11)	9003

PART 2 RECAPTURE OF EXCISE TAX CREDIT

In the event that any industrial machinery is sold or removed and credit has been taken against franchise and/or excise taxes, the following formula is to be used to recapture the tax credit taken for each item of machinery:

Credit taken on purchase of machinery X percentage of useful life remaining at time of sale or removal = Amount of credit to be recaptured.

Total amount of recapture to be used to increase franchise and excise tax liability (Transfer to Schedule B, Line 6) $ 5489

SCHEDULE U and V - LOSS CARRYOVER/INDUSTRIAL MACHINERY CREDIT CARRYOVER

NOTE: SCHEDULES U AND V ARE NOT REQUIRED TO BE FILED WITH THE RETURN. These schedules may be used as a worksheet to compute the amount of net operating loss carryover and \ or industrial machinery credit carryover available.

IMPORTANT INFORMATION APPLICABLE TO LOSS CARRYOVER

1. Any net operating loss incurred for fiscal years ending on or after 1-15-84 may be carried forward fifteen (15) years as a net operating loss carryover.
2. COMBINED RETURN - UNITARY GROUP OF FINANCIAL INSTITUTIONS:
   Any net operating loss incurred by a member of the unitary group which has been apportioned to Tennessee in a year prior to filing a combined return may be carried forward seven (7) years as a net operating loss carryover by the unitary group. A net operating loss incurred by a unitary group of financial institutions computed on a combined basis may be carried forward fifteen (15) years by the unitary group.
   Reference: Section 67-4-2006(c), Tennessee Code Annotated.

SCHEDULE U - SCHEDULE OF LOSS CARRYOVER

Year	Period Ended (MM/YY)	For Original Return or As Amended	Used In Prior Year(s)	Expired	Loss Carryover Available
1	01/03	96472			96472
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
Total Amount (Transfer to Schedule J, Line 30)					96472

SCHEDULE V - SCHEDULE OF INDUSTRIAL MACHINERY CREDIT CARRYOVER

IMPORTANT INFORMATION APPLICABLE TO INDUSTRIAL MACHINERY CREDIT CARRYOVERS

Any unused credit incurred for fiscal years ending on or after 3-15-82 may be carried forward in any tax period for up to fifteen (15) years.
Reference: Section 67-4-2009(4)(c), Tennessee Code Annotated.

Year	Period Ended (MM/YY)	For Original Return or As Amended	Used In Prior Year(s)	Expired	Industrial Machinery Credit Carryover Available
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
Total Amount (Transfer to Schedule T, Line 4)					

TENNESSEE DEPARTMENT OF REVENUE

Gross Receipts Tax Return - Gas, Water, Electric Power, & Light Companies

GRO 209

Taxable Period	Account No.	SSN
Beginning: 7-01-2006	34000018	OR
Ending: 6-30-2007	Due Date 8-1-2006	FEIN 62-0529095

Reporting Period (Month / Day / Year)

Beginning: 1 / 01 / 2005

Ending: 12 / 31 / 2005

Please indicate the annual or monthly reporting period

If this is an AMENDED RETURN, please check the box at right

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 16 and mail to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

ROUND TO NEAREST DOLLAR

Gross Receipts Tax on Gas Distribution		
1. Gross receipts from gas distribution in Tennessee	(1)	.00
2. Tax (% of Line 1)	(2)	.00
Gross Receipts Tax on Water/Electricity Distribution		
3. Gross receipts from water/electricity distribution in Tennessee	(3)	31,846,703 .00
4. Less: Exemption ($5,000 maximum)	(4)	5,000 .00
5. Gross receipts subject to tax (Line 3 less Line 4)	(5)	31,841,703 .00
6. Tax (3 % of Line 5)	(6)	955,251 .00
Computation of Tax		
7. Gross receipts tax (From Lines 2 and/or 6)	(7)	955,251 .00
8. Less: Franchise tax credit	(8)	210,230 .00
9. Less: Excise tax credit	(9)	339,713 .00
10. Net tax (Line 7 less Lines 8 and 9)	(10)	405,308 .00
11. Less credit amount from previous Department of Revenue notice(s)	(11)	0 .00
12. Penalty (If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty not to exceed 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due	(12)	0 .00
13. Interest (Line 10 minus Line 11 X % per annum on taxes unpaid by the due date)	(13)	0 .00
14. Total Tax Due (Add Lines 10, 12 and 13, less Line 11 if applicable)	(14)	405,308 .00
15. Installment (¼ of Line 14) (Only timely annual filers have the option to use this line)	(15)	0 .00
16. Total Remittance Amount (Line 14 or Line 15)	(16)	405,308 .00

FOR OFFICE USE ONLY

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE: Thomas C Smith
President or other Principal Officer, Partner, Proprietor — Date

SIGN HERE: Assistant Comptroller
Tax Return Preparer and title — Date

209340001

TENNESSEE DEPARTMENT OF REVENUE

Gross Receipts Tax Return - Gas, Water, Electric Power, & Light Companies

GRO 209

Taxable Period	Account No.	SSN
Beginning: 07-01-2005	340000108	OR
Ending: 06-30-2006	Due Date 08-01-2005	FEIN 62-0529095

Reporting Period (Month / Day / Year)
Beginning: / /
Ending: / /
Please indicate the annual or monthly reporting period

If this is an AMENDED RETURN, please check the box at right

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 16 and mail to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

Tennessee American Water Comapany
3906 Church Road
Mt. Laurel, NJ 08054

ROUND TO NEAREST DOLLAR

Gross Receipts Tax on Gas Distribution		
1. Gross receipts from gas distribution in Tennessee	(1)	.00
2. Tax (% of Line 1)	(2)	.00
Gross Receipts Tax on Water/Electricity Distribution		
3. Gross receipts from water/electricity distribution in Tennessee	(3)	29,778,985 .00
4. Less: Exemption ($5,000 maximum)	(4)	(5,000) .00
5. Gross receipts subject to tax (Line 3 less Line 4)	(5)	29,773,985 .00
6. Tax (3 % of Line 5)	(6)	893,220 .00
Computation of Tax		
7. Gross receipts tax (From Lines 2 and/or 6)	(7)	893,220 .00
8. Less: Franchise tax credit	(8)	270,993 .00
9. Less: Excise tax credit	(9)	276,000 .00
10. Net tax (Line 7 less Lines 8 and 9)	(10)	346,22[illegible] .00
11. Less credit amount from previous Department of Revenue notice(s)	(11)	0 .00
12. Penalty (If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty not to exceed 25%) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due	(12)	0 .00
13. Interest (Line 10 minus Line 11 X % per annum on taxes unpaid by the due date)	(13)	0 .00
14. Total Tax Due (Add Lines 10, 12 and 13, less Line 11 if applicable)	(14)	346,227 .00
15. Installment (¼ of Line 14) **(Only timely annual filers have the option to use this line)**	(15)	0 .00
16. Total Remittance Amount (Line 14 or Line 15)	(16)	346,227 .00

FOR OFFICE USE ONLY

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➤ [signature] President or other Principal Officer, Partner or Proprietor — Date 8/1/05

SIGN HERE ➤ Tax Return Preparer and Title — Date

Internet (3-01)

RV-R0003901

TENNESSEE DEPARTMENT OF REVENUE

Gross Receipts Tax Return - Gas, Water, Electric Power, & Light Companies

GRO 209

Taxable Period	Account No.	SSN
Beginning: 7/1/2004	34 0000108	OR
Ending: 6/30/2005	Due Date 8/1/2004	FEIN 62 0529095

Reporting Period (Month / Day / Year)

Beginning: 1 / 1 / 2003

Ending: 12 / 31 / 2003

Please indicate the annual or monthly reporting period

If this is an AMENDED RETURN, please check the box at right ☐

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 16 and mail to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

ROUND TO NEAREST DOLLAR

Gross Receipts Tax on Gas Distribution		
1. Gross receipts from gas distribution in Tennessee	(1)	.00
2. Tax (3 % of Line 1)	(2)	.00
Gross Receipts Tax on Water/Electricity Distribution		
3. Gross receipts from water/electricity distribution in Tennessee	(3)	28,475,003 .00
4. Less: Exemption ($5,000 maximum)	(4)	5,000 .00
5. Gross receipts subject to tax (Line 3 less Line 4)	(5)	28,470,003 .00
6. Tax (% of Line 5)	(6)	854,100 .00
Computation of Tax		
7. Gross receipts tax (From Lines 2 and/or 6)	(7)	854,100 .00
8. Less: Franchise tax credit	(8)	253,783 .00
9. Less: Excise tax credit	(9)	259,461 .00
10. Net tax (Line 7 less Lines 8 and 9)	(10)	340,856 .00
11. Less credit amount from previous Department of Revenue notice(s)	(11)	.00
12. Penalty (If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty not to exceed 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due	(12)	.00
13. Interest (Line 10 minus Line 11 X % per annum on taxes unpaid by the due date)	(13)	.00
14. Total Tax Due (Add Lines 10, 12 and 13, less Line 11 if applicable)	(14)	340,856 .00
15. Installment (¼ of Line 14) **(Only timely annual filers have the option to use this line)**	(15)	.00
16. Total Remittance Amount (Line 14 or Line 15)	(16)	340,856 .00

FOR OFFICE USE ONLY

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➤ [signature] 7-27-04
President or other Principal Officer, Partner or Proprietor — Date

SIGN HERE ➤
Tax Return Preparer and Title — Date

TENNESSEE DEPARTMENT OF REVENUE

Gross Receipts Tax Return - Gas, Water, Electric Power, & Light Companies

GRO 209

Taxable Period	Account No.	SSN
Beginning: 07-01-03	340000108	OR
Ending: 06-30-04	Due Date 08-01-03	FEIN 62-0529095

Reporting Period (Month Day Year)

Beginning: / /

Ending: / /

Please indicate the annual or monthly reporting period

If this is an AMENDED RETURN, please check the box at right

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 16 and mail to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

Tennessee American Water Company
3906 Church Road, PO Box 5088
Mt. Laurel, NJ 08054

ROUND TO NEAREST DOLLAR

Gross Receipts Tax on Gas Distribution			
1. Gross receipts from gas distribution in Tennessee	(1)		.00
2. Tax (% of Line 1)	(2)		.00
Gross Receipts Tax on Water/Electricity Distribution			
3. Gross receipts from water/electricity distribution in Tennessee	(3)	27,703,013	.00
4. Less: Exemption ($5,000 maximum)	(4)	5,000	.00
5. Gross receipts subject to tax (Line 3 less Line 4)	(5)	27,698,013	.00
6. Tax (3.00 % of Line 5)	(6)	830,940	.00
Computation of Tax			
7. Gross receipts tax (From Lines 2 and/or 6)	(7)	830,940	.00
8. Less: Franchise tax credit	(8)	234,040 (A)	.00
9. Less: Excise tax credit	(9)	231,445 (B)	.00
10. Net tax (Line 7 less Lines 8 and 9)	(10)	365,455	.00
11. Less credit amount from previous Department of Revenue notice(s)	(11)		.00
12. Penalty (If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty not to exceed 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due	(12)		.00
13. Interest (Line 10 minus Line 11 X % per annum on taxes unpaid by the due date)	(13)		.00
14. Total Tax Due (Add Lines 10, 12 and 13, less Line 11 if applicable)	(14)	365,455	.00
15. Installment (¼ of Line 14) (Only timely annual filers have the option to use this line)	(15)		.00
16. Total Remittance Amount (Line 14 or Line 15)	(16)	365,455	.00

FOR OFFICE USE ONLY

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➤ [signature] 7/21/03
President or other Principal Officer, Partner or Proprietor — Date

SIGN HERE ➤ Tax Return Preparer and Title — Date

Information Leaving this File

	Normalized	Attrition Year
To Income Statement		
Property Taxes	**2,584,297**	**2,853,180**

Tennessee American Water
Property Taxes

Rate Base per books 11/07	108,531,513
Property Tax paid 12 mo ending 11/30/07	2,584,297
	2.38%
Rate Base 13 mo average	119,881,506
Projected Property Taxes	2,853,180

2008 Tennessee American Personal Property Tax Accrual

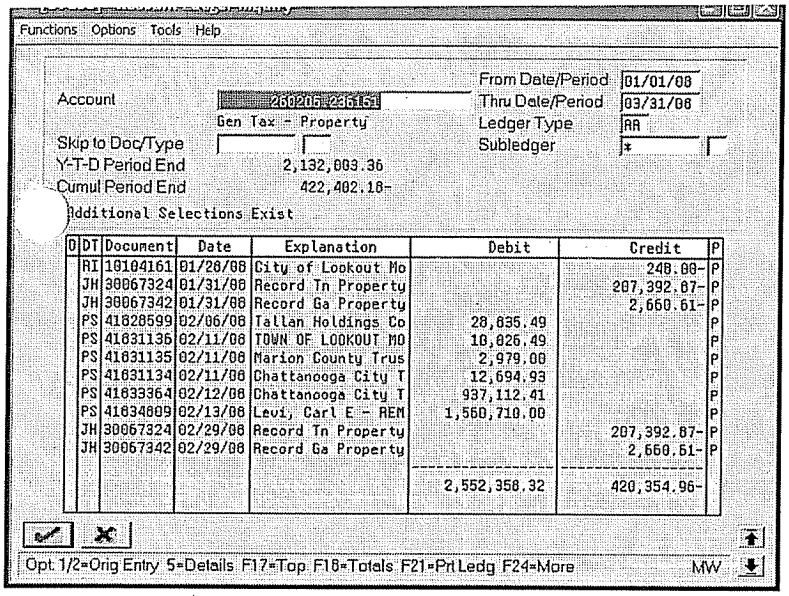
Locale	2007 Localized Assessment ($)	2007 Current Rate ($) per $100 Assess	Note	2007 Tax Bills Calculated	
Chattanooga City	42,557,330	$ 2.2020	(2)	937,112.41	
East Ridge City	1,742,394	$ 1.0770	(2)	18,765.58	
Lookout Mountain, TN	557,027	$ 1.8000	(2)	10,026.49	
Red Bank City	1,857,652	$ 1.2600	(2)	23,406.42	
Ridgeside City	15,056	$ 1.6000	(2)	240.90	
Hamilton County Outs	1,381,871	**XXXX**		**XXXX**	
Tallan Holdings-Office Building (1101 Broad Street)				28,835.49	same assessed value
Total Hamilton County	48,111,330	$ 3.1540	(2)	1,517,431.35	
check figure	**48,111,330**				
Total Personal Property Tax-Hamilton County, TN				2,535,818.63	
Marion County, TN	161,054	$ 1.8500	(1)	$ 2,979.50	
Total Change in Tax Due Year-to-Year				**$ 2,538,798.12**	

Note:
(1) Rate is estimated based upon 2008 Actual Rate
(2) Actaul Rate established by County and Cities

Tennessee American Water Co
Property Taxes Paid

	12 mo ending 12/9/05		12 mo ending 6/30/06			for 2006 assessment 12 mo ending 11/30/07		based on 2007 assessment to be paid in 08	
City of Rossville	5,401	49,941	5,338	42,820	1.7501%	4,621		4,621	no information available for 2008
Dade County	213	2.11616%	201			185	174 for 2006 pd 2/07	185	no information available for 2008
Sandra Self-Catoosa	3,993		3,763			1,496		1,496	no information available for 2008
Lookout Mtn	2,685		2,526			2,378		2,378	no information available for 2008
Walker co	23,797		23,676			23,259		23,259	no information available for 2008
Tallan Holdings Co	27,787		27,445			27,445		28,835	assessed value from internet - used same storm water fee
Marion Co	2,198		3,826			3,457		2,979	based on assessment-do not have Marion Co current rate
Town of Lookout Mtn	16,536		9,841			11,765		10,026	based on assessment
Daisy Madison-Chatt City	10,875		11,389			12,695	storm water fee-left the same for estimate	12,695	not found on internet
Carl Levi-Hamilton Co	95		794			680		741	from internet
Daisy Madison-Chatt City	924,232		923,042			954,880		937,112	based on assessment
Carl Levi-Hamilton Co	1,342,165		1,434,872			1,477,792		1,559,844	based on assessment
	2,359,978		2,446,715	2,368,800	77,915	2,520,653	2,901,497	2,584,172	
Hamilton Co - Julian Ridge Rd								125	from internet
								2,584,297	

2008 Tennessee American Personal Property Tax Accrual



Functions Options Tools Help

Account [redacted] Gen Tax - Property

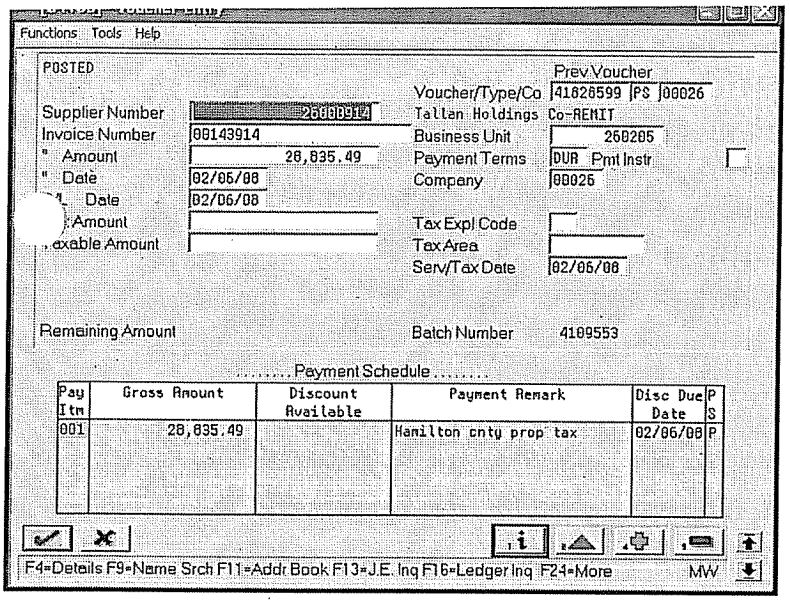
From Date/Period 01/01/08
Thru Date/Period 03/31/08
Ledger Type RR
Subledger *

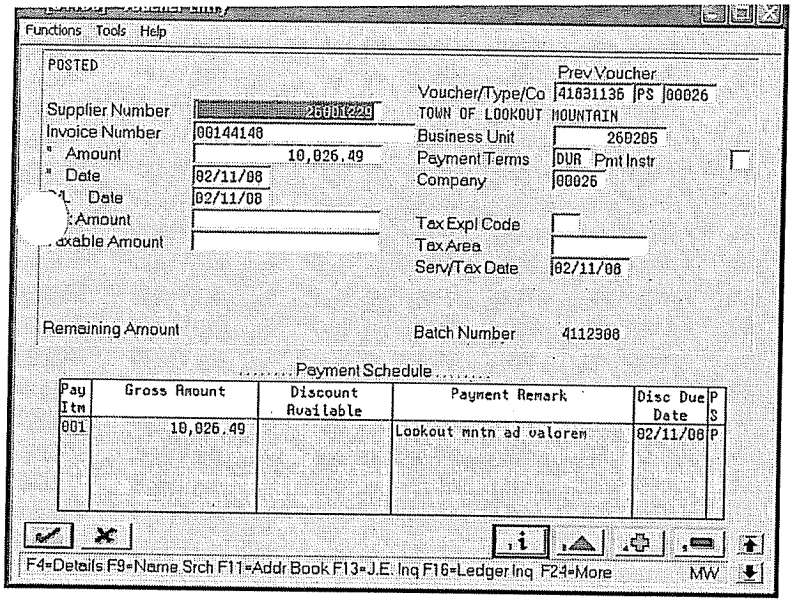
Skip to Doc/Type
Y-T-D Period End 2,132,003.36
Cumul Period End 422,402.18-

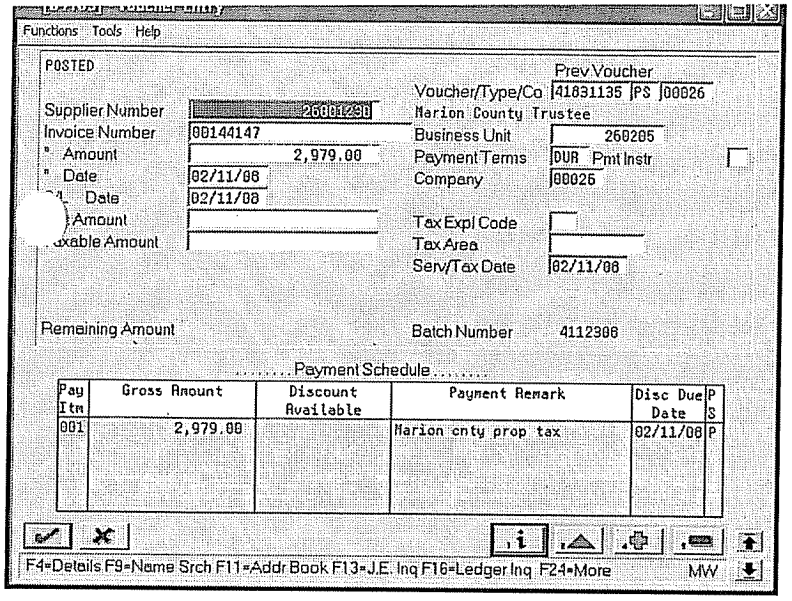
Additional Selections Exist

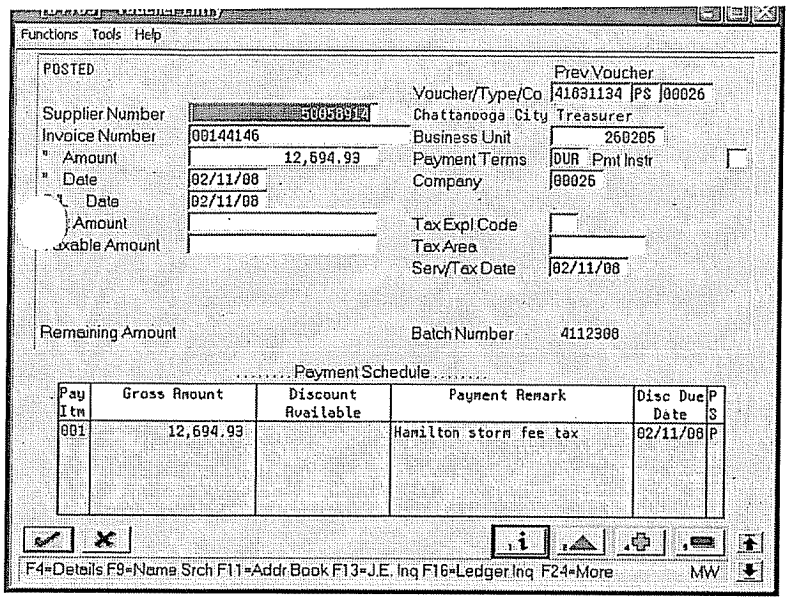
O	DT	Document	Date	Explanation	Debit	Credit	P
	RI	10104161	01/28/08	City of Lookout Mo		248.00-	P
	JH	30067324	01/31/08	Record Tn Property		207,392.87-	P
	JH	30067342	01/31/08	Record Ga Property		2,660.61-	P
	PS	41828599	02/06/08	Tallan Holdings Co	28,835.49		P
	PS	41831136	02/11/08	TOWN OF LOOKOUT MO	10,026.49		P
	PS	41831135	02/11/08	Marion County Trus	2,979.00		P
	PS	41831134	02/11/08	Chattanooga City T	12,694.93		P
	PS	41833364	02/12/08	Chattanooga City T	937,112.41		P
	PS	41834809	02/13/08	Levi, Carl E - REM	1,560,710.00		P
	JH	30067324	02/29/08	Record Tn Property		207,392.87-	P
	JH	30067342	02/29/08	Record Ga Property		2,660.61-	P
					2,552,358.32	420,354.96-	

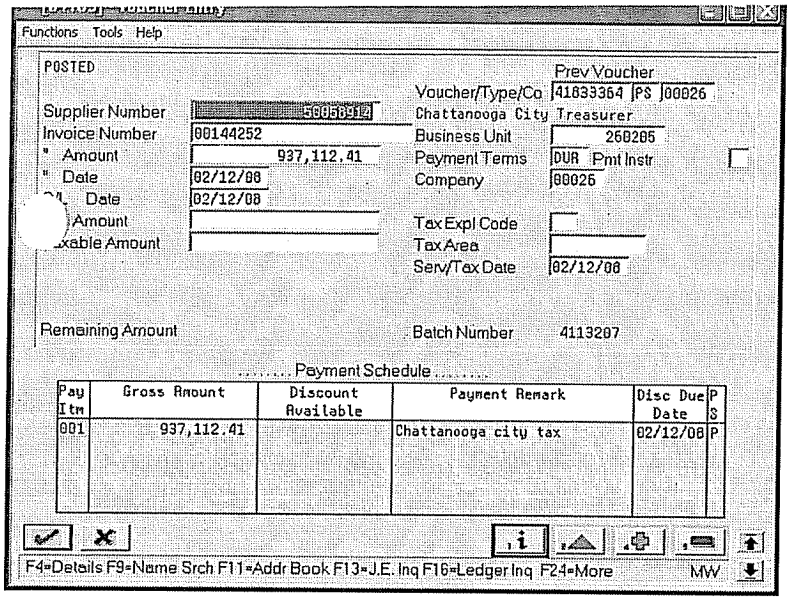
Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW

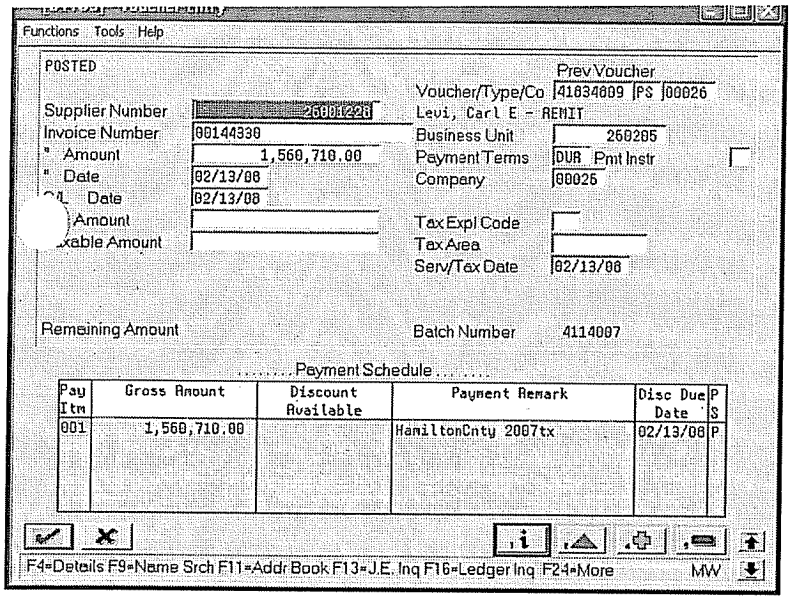

Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41626599 PS 00026
Supplier Number 2600914
Tallan Holdings Co-REMIT
Invoice Number 00143914
Business Unit 26020S
Amount 28,835.49
Payment Terms DUR Pmt Instr
Date 02/06/08
Company 00026
Date 02/06/08
Amount
Tax Expl Code
exable Amount
Tax Area
Serv/Tax Date 02/06/08
Remaining Amount
Batch Number 4109553
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001
28,835.49
Hamilton cnty prop tax
02/06/08
P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW


Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41831136 PS 00026
Supplier Number 260082
TOWN OF LOOKOUT MOUNTAIN
Invoice Number 00144148
Business Unit 26020S
Amount 10,026.49
Payment Terms DUR Pmt Instr
Date 02/11/08
Company 00026
Date 02/11/08
Amount
Tax Expl Code
axable Amount
Tax Area
Serv/Tax Date 02/11/08
Remaining Amount
Batch Number 4112308
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001
10,026.49
Lookout mntn ad valorem
02/11/08
P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW

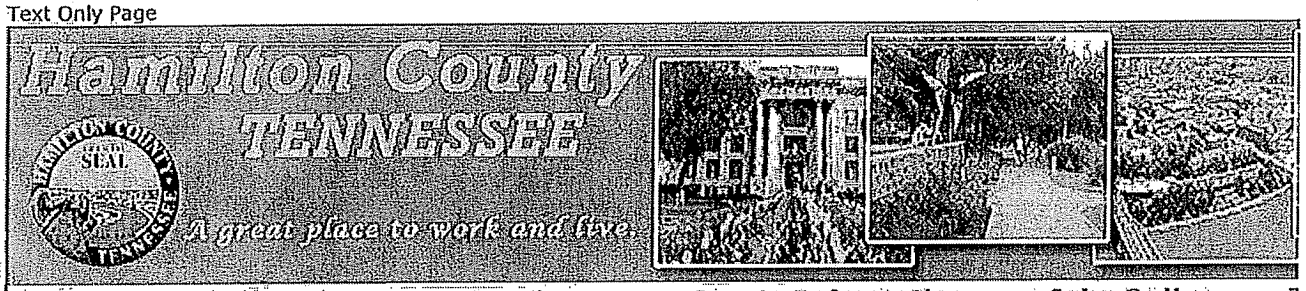

Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41831135 PS 00026
Supplier Number 26001290
Marion County Trustee
Invoice Number 00144147
Business Unit 26020S
Amount 2,979.00
Payment Terms DUR Pmt Instr
Date 02/11/08
Company 00026
Date 02/11/08
Amount
Taxable Amount
Tax Expl Code
Tax Area
Serv/Tax Date 02/11/08
Remaining Amount
Batch Number 4112308
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001
2,979.00
Marion cnty prop tax
02/11/08 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW


Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41031134 PS 00026
Supplier Number
Chattanooga City Treasurer
Invoice Number 00144146
Business Unit 260205
Amount 12,694.93
Payment Terms DUR Pmt Instr
Date 02/11/08
Company 00026
Date 02/11/08
Amount
Tax Expl Code
xable Amount
Tax Area
Serv/Tax Date 02/11/08
Remaining Amount
Batch Number 4112308
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001
12,694.93
Hamilton storm fee tax
02/11/08 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW


Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41833364 PS 00026
Supplier Number 5006994
Chattanooga City Treasurer
Invoice Number 00144252
Business Unit 26020S
Amount 937,112.41
Payment Terms DUR Pmt Instr
Date 02/12/08
Company 00026
Date 02/12/08
Amount
Tax Expl Code
xable Amount
Tax Area
Serv/Tax Date 02/12/08
Remaining Amount
Batch Number 4113207
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 937,112.41 Chattanooga city tax 02/12/08 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW


Functions Tools Help
POSTED
Prev Voucher
Voucher/Type/Co 41034009 PS 00026
Supplier Number 260001296
Levi, Carl E - REMIT
Invoice Number 00144330
Business Unit 260205
Amount 1,560,710.00
Payment Terms DUR Pmt Instr
Date 02/13/08
Company 00025
Date 02/13/08
Amount
Tax Expl Code
xable Amount
Tax Area
Serv/Tax Date 02/13/08
Remaining Amount
Batch Number 4114007
Payment Schedule
Pay Itm
Gross Amount
Discount Available
Payment Remark
Disc Due Date
P S
001 1,560,710.00 HamiltonCnty 2007tx 02/13/08 P
F4=Details F9=Name Srch F11=Addr Book F13=J.E. Inq F16=Ledger Inq F24=More
MW

Text Only Page



Current Property Tax Rate

Trustee
625 Georgia Avenue
Room 210
Chattanooga, TN 37402-1494
423-209-7270
FAX 423-209-7271

Directions/Map

Hours: Mon - Fri
8:00am - 4:00pm
except Designated Holidays

Search

www Hamilton County

» County Home Page
» County Services
» County Directory
» Records Online
» County Jobs Online
» Courts Information
» Commissioners
» Site Map
» Election Commission
» Supported Agencies
» Community
» Organizational Chart
» Visitors Information

Carl E. Levi, Trustee
2007 Hamilton County and Municipal Tax Rates

City Of ..	City Rate	Hamilton County Rate	Combined Rates
Chattanooga	$2.2020	$3.1540	$5.3560
East Ridge	$1.0770	$3.1540	$4.2310
Red Bank	$1.2600	$3.1540	$4.4140
Soddy-Daisy	$0.7800	$3.1540	$3.9340
Collegedale	$1.2000	$3.1540	$4.3540
Ridgeside	$1.6000	$3.1540	$4.7540
Lakesite	$0.2900	$3.1540	$3.4440
Walden	$0.5000	$3.1540	$3.6540
Lookout Mtn.	$1.8000	$3.1540	$4.9540
Signal Mtn.	$1.7750	$3.1540	$4.9290

COUNTY TAX LEVY PER 100 DOLLARS ASSESSMENT ON REAL AND PERSONAL PROPERTY FOR THE YEAR 2007		
	General Fund	$1.5655
	School Fund	$1.5759
	District Road Fund	$0.0126
	TOTAL	**$3.1540**

HOW TAXES ARE USED

All services provided by Hamilton County Government are made available as a result of tax revenues collected. The greatest amount of revenue received is from sales tax and property taxes.

County property taxes for the current fiscal year are levied at a rate of $3.1540 per $100 of assessed value. The tax rate is divided between County General Government and the Hamilton County School System.

Above is a listing of how the $3.1540 is allocated for the current fiscal year.

Email th
Satellit Directio
General FAQs
Search Propert
PAY YOU PROPEI ONLIN
Current Rates
Current Downlo (Original T
Trustee (Updated Roll)
Trustee Downlo (Updated Roll)
Clerk & Delinqu Downlo
Personz Taxes
Propert Prograr Disable
Hotel-M Informz
Trustee

PROPERTY TAX NOTICE

TAX YR	2007	RECEIPT NO.	95060

DAVID KIRK
MARION COUNTY TRUSTEE
PO BOX 789
JASPER TN 37347

(423)942-2681

DI	MAP	GP	CTL MAP	PARCEL	S/I

PROPERTY ADDRESS
WS001600

SUBDIVISION NAME | BLK | LOT

ACRES | MTG CODE

ADDITIONAL DESCRIPTION

TAXES ARE DUE AND PAYABLE WITHOUT PENALTY
FROM OCT 1 07
THRU FEB 28 08

CLASSIFICATION
PUB UTILITY

ROLLBACK YRS | EQ FACTOR

PROPERTY TAX INFORMATION			CO.
APPRAISAL	$	0	058
ASSESSMENT @ 00%	$	161,054	CITY
TAX RATE PER $100 OF ASMT	$	1.8500	000
CURRENT TAXES	$	2,979.00	SSD
ROLLBACK TAXES	$	0.00	000

TOTAL DUE
2,979.00

TENNESSEE-AMERICAN WATER C
1101 BROAD STREET
CHATTANOOGA TN 37402

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027894
Check Date - 02/27/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00115600 02	26 Tennessee AWW	TN, Marion Cty 2006	3,457.00
			3,457.00

26001230 Marion Cty Trustee

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT, HEAT SENSITIVE CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY

55-277
312

NO. 76027894

DATE 02/27/07

THREE THOUSAND FOUR HUNDRED FIFTY SEVEN AND 00/100 **********

$*****3,457.00

VOID AFTER 90 DAYS

PAY TO THE ORDER OF :

Marion Cty Trustee
PO Box 789
Jasper TN 37347

RWE group

AUTHORIZED SIGNATURE

⑈76027894⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

RWE group

Marion Cty Trustee
PO Box 789
Jasper TN 37347

PROPERTY TAX NOTICE

TAX	2006	RECEIPT NO	95057

DAVID KIRK
MARION COUNTY TRUSTEE
PO BOX 789
JASPER TN 37347

(423)942-2

DI	MAP	GP	CTL MAP	PARCEL

PROPERTY ADDRESS
WS001600

SUBDIVISION NAME BLK LOT

ACRES MTG CODE

ADDITIONAL DESCRIPTION

TAXES ARE DUE AND PAYABLE WITHOUT PENALTY
FROM OCT 1 06
THRU FEB 28 07

CLASSIFICATION
PUB UTILITY

ROLLBACK YRS	EQ FACTOR

PROPERTY TAX INFORMATION		CO
APPRAISAL	$	
ASSESSMENT @00%	$ 0	058
	166,200	CITY
TAX RATE PER $100 OF ASMT	$ 2.0800	000
CURRENT TAXES	$ 3,457.00	SSD
ROLLBACK TAXES	$ 0.00	000

TOTAL DUE
3,457.00

UNITED STATES POSTAGE
PITNEY BOWES
02 1A $ 00.24⁰
0004384125 JAN 03 2007
MAILED FROM ZIP CODE 37347

TENNESSEE-AMERICAN WATER C
1101 BROAD STREET
CHATTANOOGA TN 37402

C004

2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township (a) storm water fee
3-boro/city
4-school district
5-other
P-Purta

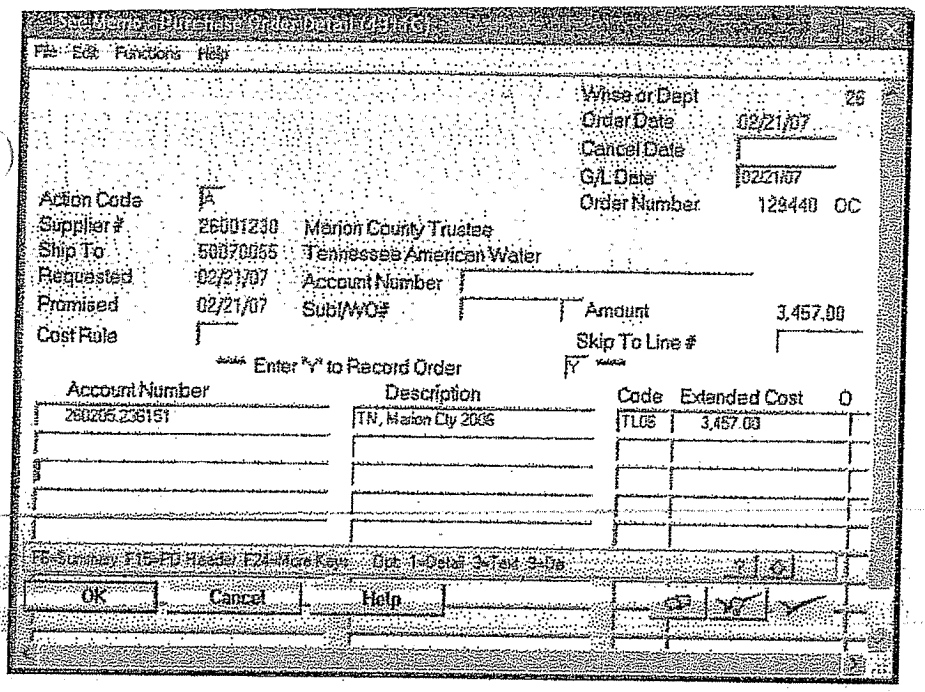
www.hamiltonTn.gov/trustee

State	County	District	Municipality	Tax Type	Real or P Prop	Map Location	Payee	Vendor #	GL Acct#	Feb	Date
TN	Marion			1	P Prop	WS001600	Marion Cty. Trustee, David Kirk	26001230	260205.236151	3,457.00	28-Feb
									129440		

[redacted]

2/26/07

TN-TRA-01-Q013-GENERAL TAXES
Page 57 of 147


File Edit Functions Help
Whse or Dept 26
Order Date 02/21/07
Cancel Date
G/L Date 02/21/07
Order Number 129440 OC
Action Code A
Supplier # 26001230 Marion County Trustee
Ship To 50870055 Tennessee American Water
Requested 02/21/07 Account Number
Promised 02/21/07 Sub/WO# Amount 3,457.00
Cost Rule Skip To Line #
**** Enter "Y" to Record Order Y ****
Account Number Description Code Extended Cost O
260205.236151 TN, Marion Cty 2006 TL06 3,457.00
OK Cancel Help

REVIEW NOTES	CALENDAR ITEM #

COMPANY NAME: Tennessee - American Water

RETURN / TAX TYPE: Property tax — ONLINE FILING: ☐YES ☑NO

TAX PERIOD: 2007 — PAY TYPE: ☑CHECK ☐ACH

DUE DATE: 12/20/07

PREPARER: (sign & date) Terri Ryan 11/27/07

DATE COMPLETED (SUBMITTED): 11/27/07

REVIEWED BY: (sign & date) Jane Lee 11/29/07

DATE REVIEWED:

DATE MAILED: Deborah Black 11/29/07

CALENDAR UPDATED: 12/3/07

✓ Disbursement by Originator

DOCUMENTATION:
- ✓ Review Notes
- ✓ Check / ACH Confirmation
- ✓ Disbursement Request
- ✓ Disbursement Accounting - Screen Print
- ✓ Return / Letter / Online Filing Confirmation
- ✓ Work papers
- ✓ Source Docs

LINE #	W/P OR REFERENCE	QUESTION	DISPOSITION
		Full pmt	City of Rossville GA property tax 07 Total = $4,620.72

Town of Lookout Mountain
P.O. Box 111
Lookout Mountain, TN 37350

TAXES ARE DUE AND PAYABLE ON
OCTOBER 1, 2007
AND MUST BE PAID BY
FEBRUARY 29, 2008

TAX BILL NO
979

ADDRESS OF PROPERTY

TAXPAYER MAILING ADDRESS
Tennessee American Water Company 1101 Broad Street Chattanooga, Tn 37402

IF YOU HAVE A QUESTION REGARDING THE APPRAISAL OR ASSESSMENT OF THIS TAX NOTICE, YOU MAY CONTACT THE ASSESSOR OF PROPERTY AT (423) 209-7300.

HAMILTON COUNTY, TENNESSEE

TAX YEAR
2007

DESCRIPTION OF PROPERTY	NOTES

MORTGAGE CODE	DIST	MAP NO	GP	CTL MAP	PARCEL	S/INT

TAX OR FEE	ASSESSMENT	TAX RATE	AMOUNT DUE
2007 Ad Valorem Tax	557,027.00	1.80	10,026.49
	TOTAL AMOUNT DUE		10,026.49

YOUR CANCELLED CHECK IS YOUR RECEIPT

IF YOUR TAXES ARE PAID BY A MORTGAGE COMPANY, PLEASE FORWARD THIS NOTICE TO THEM.

OWNER:

THIS STUB MUST BE RETURNED WITH YOUR PAYMENT

TAX YEAR
2007

ADDRESS OF PROPERTY:

TAX BILL NO	AMOUNT DUE
979	10,026.49

YOUR CANCELLED CHECK IS YOUR RECEIPT. HOWEVER, IF YOU DESIRE A VALIDATED RECEIPT, PLEASE RETURN BOTH PORTIONS OF THIS TAX NOTICE WITH A SELF-ADDRESSED STAMPED ENVELOPE
PLEASE DO NOT MAIL CASH.
TO INSURE PROPER CREDIT, PLEASE WRITE YOUR BILL NUMBER ON YOUR CHECK

REQUEST FOR MAILING ADDRESS CHANGE

NAME _____

ADDRESS _____

CITY & STATE _____

ZIP _____ PHONE NO. _____

MAKE YOUR CHECK PAYABLE TO:

Town of Lookout Mountain
P.O. Box 111
Lookout Mountain, TN 37350

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027893
Check Date - 02/27/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00115598 02	26 Tennessee AWW	TN, Twn of Lookout Mt 06	11,765.45
			11,765.45

26001229 TOWN OF LOOKOUT MOUNTAIN

THERE'S A VOID PANTOGRAPH MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY

55-277
312

NO. 76027893

DATE 02/27/07

ELEVEN THOUSAND SEVEN HUNDRED SIXTY FIVE AND 45/100 **********

$****11,765.45
VOID AFTER 90 DAYS

PAY TO THE
ORDER OF :

TOWN OF LOOKOUT MOUNTAIN
TOWN HALL, P O BOX 111
LOOKOUT MTN TN 37350

RWE GROUP

AUTHORIZED SIGNATURE

⑈76027893⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

RWE GROUP

TOWN OF LOOKOUT MOUNTAIN
TOWN HALL, P O BOX 111
LOOKOUT MTN TN 37350

200 TAX BILL
TOWN OF LOOKOUT MOUNTAIN
LOOKOUT MTN., TENN 37350

PARCEL NUMBER | BILL NUMBER

ADDRESS OF PROPERTY:

MORTGAGE CODE - ACCOUNT NUMBER

DESCRIPTION OF PROPERTY:

2006 Ad Valorem Tax

VALUATION	RATE	AMOUNT DUE
$ 653,636.00	$ 2.0136 PER 100	$ 11,765.45
		$
INTEREST & PENALTY		$
TOTAL AMOUNT DUE		$

OWNER / MAILING ADDRESS:

Tennessee American Water Co
1101 Broad Street
Chattanooga, Tn 37402

THIS TAX DUE OCTOBER 1, 2005 DELINQUENT AFTER FEBRUARY 28, 2006. PLEASE NOTE ERRORS IN ADDRESS ON THIS BILL.

IF A RECEIPT IS NECESSARY PLEASE ENCLOSE A STAMPED ENVELOPE.

MAKE CHECKS PAYABLE TO:
TOWN OF LOOKOUT MOUNTAIN
MAIL TO: TOWN HALL, P.O. BOX 111
LOOKOUT MTN., TENN. 37350

RETURN BILL WITH PAYMENT

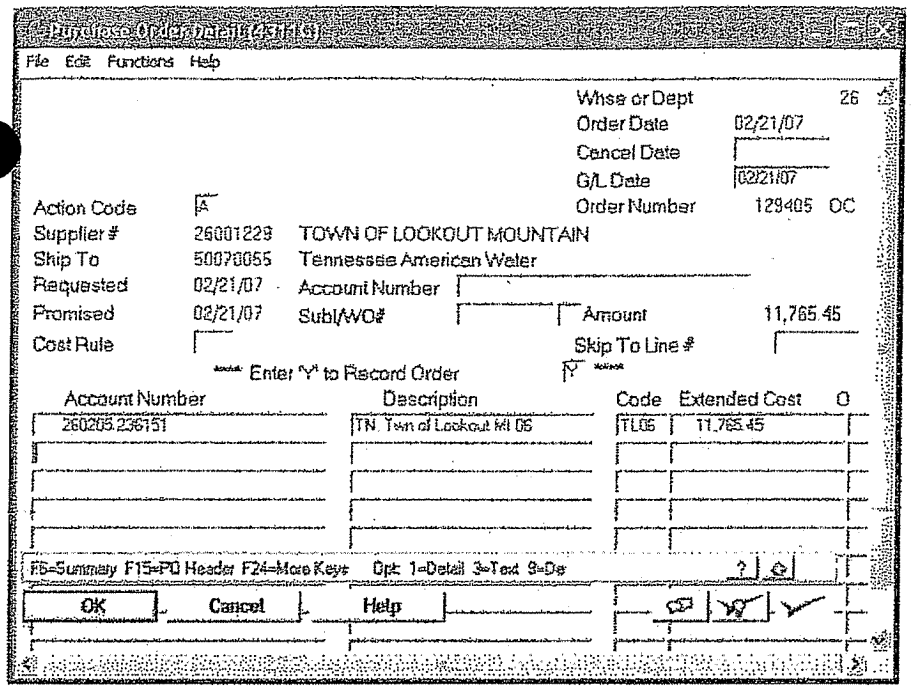
THE TOWN IS NOT RESPONSIBLE FOR TAXES LEFT UNPAID

2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Feb	Date
TN	Hamilton	Town of Lookout M	3	P Prop.	0478	Town of Lookout Mountain	26001229	260205.236151 129405	11,765.45	2/28



Purchase Order Inquiry

File Edit Functions Help

Whse or Dept 26
Order Date 02/21/07
Cancel Date
G/L Date 02/21/07
Action Code A
Order Number 129405 OC
Supplier # 26001229 TOWN OF LOOKOUT MOUNTAIN
Ship To 50070055 Tennessee American Water
Requested 02/21/07 Account Number
Promised 02/21/07 Sub/WO# Amount 11,765.45
Cost Rule Skip To Line #
**** Enter 'Y' to Record Order Y ****

Account Number	Description	Code	Extended Cost	O
260205.236151	TN Twn of Lookout Mt 05	TL05	11,765.45	

F5=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De

OK Cancel Help

Hamilton County Trustee
Property Tax Inquiry

Carl E. Levi - Hamilton County Trustee
210 Courthouse @ 625 Georgia Ave.
Chattanooga, TN 37402
Phone: (423) 209-7270 Fax: (209) 209-7271
Hours: Mon - Fri 8:00am-4:00pm except designated holidays

Hamilton County Tennessee
A great place to work and live.

- Trustee Home
- Satellite Location Directions
- General Property Tax FAQs
- Pay Your Property Tax Online
- 2007 Property Tax Rates

Email the Trustee

- 2007 Tax Roll File
- Trustee File Download
- Delinquent File Download

Other Links

County Officials & Departments
Hamilton County Courts
Calendar of Events

Trustee - Tax Bill

Return to Property Details **Printing Tips**

State Grid	145D W 003.03	**Flags**	**None**
District	Chattanooga (1)		
Property Address	1101 BROAD ST		

Bill Type	Real Property	**Bill Year**	2007
Status	Active	**Bill #**	59411
Mailing Address	TALLAN HOLDINGS CO P O BOX 11549 CHATTANOOGA TN, 37401-254	**Assessment**	$534,600.00
Legal Desc	1. . 2. TRACT 4-A TALLAN PROPERTIES 3. 32-36 4.		

Billing Information

Date	Transaction Type	Fee Type	Amount
9/16/2007	Tax Billing	County Tax	$16,861.00

Total Due $16,861.00

MAKE CHECKS PAYABLE AND MAIL TO:

HAMILTON COUNTY TRUSTEE
625 Georgia Ave., Room 210
Chattanooga, TN 37402-1494

534,600
X .03154
16861

534,600
X .02202
11,771.89
202.60 Storm fee
281835.49

TN-TRA-01-Q013-GENERAL TAXES
Page 65 of 147

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027891
Check Date - 02/27/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00115599 02	26 Tennessee AWW	TN, Chattanooga(Tall)06	27,445.49
			27,445.49

26000914 Tallen Holdings Co

CHECK CONTAINS A VOID PANTOGRAPH MICROPRINTED BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76027891
DATE 02/27/07

TWENTY SEVEN THOUSAND FOUR HUNDRED FORTY FIVE AND 49/100 **********

$****27,445.49
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :
Tallen Holdings Co
832 Georgia Ave / STE 200
PO Box 11549
Chattanooga TN 37401

AUTHORIZED SIGNATURE

⑈76027891⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

Tallen Holdings Co
832 Georgia Ave / STE 200
PO Box 11549
Chattanooga TN 37401

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement
Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TALLAN HOLDINGS CO
P O BOX 11549
CHATTANOOGA TN 37401-2549

Bill Number 58652
Parcel ID 145D -W -003.03
Assessed Value $ 534,600
Tax Rate 2.202
Mtg Code NTS

284

Property Location:

1101 BROAD ST

Description of Property

TRACT 4-A TALLAN PROPERTIES
32-36

2006 CURRENT CHARGES	
Real Property Tax	$ 11,771.89
Storm Water Fee*	$ 202.60
Municipal Lien	
TOTAL DUE	$ 11,974.49
(If paid by cash or check)	

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

√YOUR CANCELLED CHECK IS YOUR RECEIPT.

See Reverse Side for Credit Card Payment Information

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$ 11,771.89	Bill Number 58652
Storm Water Fee Due	$ 202.60	Parcel ID 145D -W -003.03
Municipal Lien		Assessed Value $ 534,600
TOTAL DUE	$ 11,974.49 PAY BY DATE	Tax Rate 2.202
		Location: 1101 BROAD ST
		Mtg Code NTS

Assessed Owner

TALLAN HOLDINGS CO
P O BOX 11549
CHATTANOOGA TN 37401-2549

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006005865200011974 49N

02 21 07 08:43 Frontloker Holdings T-580 P003/003 F-117

Room 210 Hamilton County Courthouse
Chattanooga, TN 37402
Phone (423) 209-7270
WWW.HamiltonTn.gov/Trustee

TAXES ARE DUE AND PAYABLE ON
OCTOBER 1, 2006
AND MUST BE PAID BY
FEBRUARY 28, 2007

TAX BILL NO.
2006058574

ADDRESS OF PROPERTY
1101 BROAD ST

IF YOU HAVE A QUESTION REGARDING THE APPRAISAL OR ASSESSMENT OF THIS TAX NOTICE, YOU MAY CONTACT THE ASSESSOR OF PROPERTY AT (423) 209-7300.

NAME AND MAILING ADDRESS
TALLAN HOLDINGS CO
P O BOX 11549
CHATTANOOGA, TN 37401-254

284

HAMILTON COUNTY, TENNESSEE
Real Property Tax Notice

TAX YEAR
2006

DESCRIPTION OF PROPERTY
TRACT 4-A TALLAN PROPERTIES
32-36

PLAT BOOK/PAGE	PARCEL	DIST	LAND CLASS	IMP CLASS	OTHER CLASS	BLOCK
		1	145F	W	145D	003.03

DESCRIPTION	ASSESSMENT	TAX RATE	TAX
Hamilton County Property Tax	$534,600	2.8940	$15,471.00
		TOTAL TAX DUE	$15,471.00

2006 Taxes may be paid at all First Tennessee Bank branches in Hamilton County

YOUR CANCELLED CHECK IS YOUR RECEIPT

CREDIT CARD – PAY ONLINE
(A 2% Convenience Fee will be assessed by the Financial Institution)
www.HamiltonTn.gov

THIS STUB MUST BE RETURNED WITH YOUR PAYMENT

OWNER:
TALLAN HOLDINGS CO
ADDRESS OF PROPERTY:
1101 BROAD ST

TAX YEAR
2006

145D W 003.03

TAX BILL NO.	PAY THIS AMOUNT DUE
2006058574	$15,471.00

YOUR CANCELLED CHECK IS YOUR RECEIPT, HOWEVER, IF YOU DESIRE A VALIDATED RECEIPT, PLEASE RETURN BOTH PORTIONS OF THIS TAX NOTICE WITH A SELF-ADDRESSED STAMPED ENVELOPE
PLEASE DO NOT MAIL CASH
TO INSURE PROPER CREDIT, PLEASE WRITE YOUR BILL NUMBER ON YOUR CHECK

NAME _____
ADDRESS _____
CITY & STATE _____
ZIP _____ PHONE NO. _____

Hamilton County Trustee
P.O. Box 11047
Chattanooga, TN 37401

5505552006058574 0400154730DN

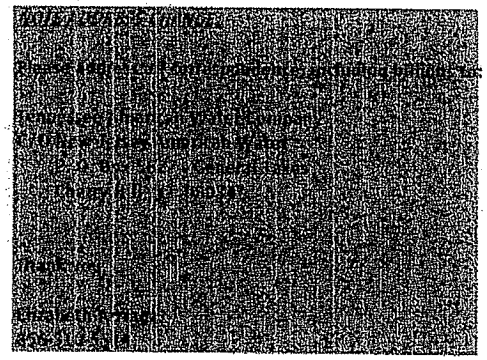
2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township (a) storm water fee
3-boro/city
4-school district
5-other
P-Purta

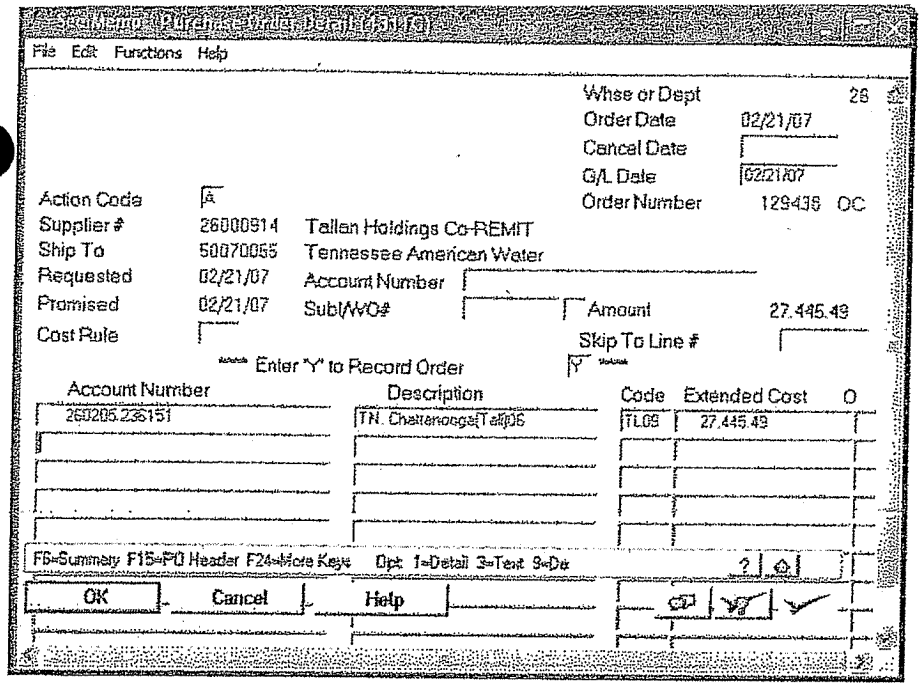
www.hamiltonTn.gov/trustee

State
County
District
Municipality
Tax Type
Real or P Prop.

State	Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Feb	Date
TN	Chatanooga	3		145 D W 003 03	Tallan Holdings	26000914	260205.236151	15,471.00	2/28
TN	Chatanooga	1		Tract 4A: 32,36	Reimbursement	26000914	260205.2362	11,974.49	2/28
								27,445.49	



2/26/07


File Edit Functions Help
Whse or Dept 28
Order Date 02/21/07
Cancel Date
G/L Date 02/21/07
Action Code A
Order Number 129436 OC
Supplier # 26000914 Tallan Holdings Co-REMIT
Ship To 50070055 Tennessee American Water
Requested 02/21/07 Account Number
Promised 02/21/07 Sub/WO# Amount 27,445.49
Cost Rule
Skip To Line #
Enter 'Y' to Record Order Y
Account Number
Description
Code
Extended Cost
O
260205.236151
TN. Chattanooga Tax@6
TLOS
27,445.49
F5=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK
Cancel
Help

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2007 Property Tax Statement

Due October 1, 2007
Delinquent March 1, 2008
Phone (423) 757-5191
Fax (423) 757-5566

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENNESSEE-AMERICAN WATER COMPANY
1101 BROAD STREET
CHATTANOOGA TN 37402

Bill Number	80185
Parcel ID	PSWS0-016-00
Assessed Value	$ 42,557,330
Tax Rate	2.202
Mtg Code	

Property Location

Description of Property

ST OF TN RAILROAD AND UTIL AD VAL ASSESSEMENTS FOR TAX YEAR 2007

2007 Current Charges

Real Property Tax	$937,112.41
Water Quality Fee *	$0.00
Total Due (if paid by cash or check)	**$937,112.41**

PAYMENT OPTIONS:

- **2007 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 29, 2008.** *(Must bring both portions of this tax notice.)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2008. See the reverse side for additional information concerning credit card payments.
- At our office location. *(Must bring both portions of this tax notice.)*
  Room 100, City Hall, 101 E. 11th Street, Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

√ **YOUR CANCELLED CHECK IS YOUR RECEIPT.**

See Reverse Side for Treasurer's Remarks and Credit Card Payment Information

PLEASE **DETACH AND RETURN** LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$937,112.41
Water Quality Fee Due	$0.00
Total Due	**$937,112.41**

City of Chattanooga
2007 Remittance Advice

State Assessment Tax

Bill Number	80185
Parcel ID	PSWS0-016-00
Assessed Value	$ 42,557,330
Tax Rate	2.202
Location	
Mtg Code	

Assessed Owner

TENNESSEE-AMERICAN WATER COMPANY
1101 BROAD STREET
CHATTANOOGA TN 37402

Make check payable to:

CHATTANOOGA CITY TREASURER
P.O. BOX 191
CHATTANOOGA, TN 37401-0191

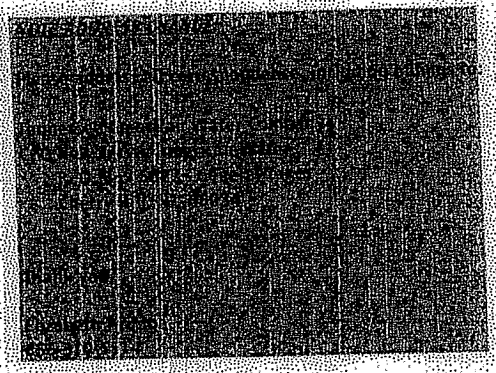
2007008018500937111241N

2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township (a) storm water fee
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District / Municipality	Tax Type	Real or P. Prop.	Map Location	Payee	Vendor #	GL Acct#	Fee	Date
TN	Hamilton	Chattanooga City	3	P.Prop.	PSWS 0-016-00	Daisy W. Madison City Treasurer	50058914	260205.236151	954,879.82	2/28 ✓
TN	Hamilton	Chattanooga City		Storm fee	139-006.04	Chattanooga City treasurer		260205.2362	922.07	2/28
TN	Hamilton	Chattanooga City		3 rm fee	1360-A-004	Daisy W. Madison, City Treasurer	50058914	260205.236151	181.44	2/28
TN	Hamilton	Chattanooga City		Storm fee	171F-B-002.01	Daisy W. Madison, City Treasurer	50058914	260205.236151	100.80	2/28
TN	Hamilton	Chattanooga City		Storm fee	1590-C-025.01	Daisy W. Madison, City Treasurer	50058914	260205.236151	8.73	2/28
TN	Hamilton	Chattanooga City		Storm fee	167B -B -008	Daisy W. Madison, City Treasurer	50058914	260205.236151	380.54	2/28
TN	Hamilton	Chattanooga City		Storm fee	118I -F -009	Daisy W. Madison, City Treasurer	50058914	260205.236151	11.99	2/28
TN	Hamilton	Chattanooga City		Storm fee	127A -D -001	Daisy W. Madison, City Treasurer	50058914	260205.236151	18.50	2/28
TN	Hamilton	Chattanooga City		Storm fee	128O -C -004	Daisy W. Madison, City Treasurer	50058914	260205.236151	30.83	2/28
TN	Hamilton	Chattanooga City		Storm fee	128P -L -012	Daisy W. Madison, City Treasurer	50058914	260205.236151	127.68	2/28
TN	Hamilton	Chattanooga City		Storm fee	135E -E -001	Daisy W. Madison, City Treasurer	50058914	260205.236151	80.64	2/28
TN	Hamilton	Chattanooga City		Storm fee	1360 -A -003	Daisy W. Madison, City Treasurer	50058914	260205.236151	526.90	2/28
TN	Hamilton	Chattanooga City		Storm fee	136P -A -001	Daisy W. Madison, City Treasurer	50058914	260205.236151	2,575.96	2/28
TN	Hamilton	Chattanooga City		Storm fee	136P -D -001	Daisy W. Madison, City Treasurer	50058914	260205.236151	4,976.29	2/28
TN	Hamilton	Chattanooga City		Storm fee	1480 -C -003	Daisy W. Madison, City Treasurer	50058914	260205.236151	201.97	2/28
TN	Hamilton	Chattanooga City		Storm fee	155O -A -013	Daisy W. Madison, City Treasurer	50058914	260205.236151	38.70	2/28
TN	Hamilton	Chattanooga City		Storm fee	156C -T -013	Daisy W. Madison, City Treasurer	50058914	260205.236151	687.96	2/28
TN	Hamilton	Chattanooga City		Storm fee	156F -D -018	Daisy W. Madison, City Treasurer	50058914	260205.236151	100.80	2/28
TN	Hamilton	Chattanooga City		Storm fee	156K -J -005.01	Daisy W. Madison, City Treasurer	50058914	260205.236151	26.34	2/28
TN	Hamilton	Chattanooga City		Storm fee	156K -K -027	Daisy W. Madison, City Treasurer	50058914	260205.236151	439.08	2/28
TN	Hamilton	Chattanooga City		Storm fee	159N -C -024	Daisy W. Madison, City Treasurer	50058914	260205.236151	5.40	2/28
TN	Hamilton	Chattanooga City		Storm fee	167B -A -003	Daisy W. Madison, City Treasurer	50058914	260205.236151	126.00	2/28
TN	Hamilton	Chattanooga City		Storm fee	167B -A -009	Daisy W. Madison, City Treasurer	50058914	260205.236151	336.63	2/28
TN	Hamilton	Chattanooga City		Storm fee	167B -B -007	Daisy W. Madison, City Treasurer	50058914	260205.236151	10.36	2/28
TN	Hamilton	Chattanooga City		Storm fee	167K -C -010	Daisy W. Madison, City Treasurer	50058914	260205.236151	184.41	2/28
TN	Hamilton	Chattanooga City		Storm fee	167K -C -015	Daisy W. Madison, City Treasurer	50058914	260205.236151	14.05	2/28
TN	Hamilton	Chattanooga City	1		108D-A-2.01 & 3.01	Daisy W. Madison, City Treasurer	50058914	260205.236151	580.66	2/28
									967,574.55	



129437

2/26/07

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027896
Check Date - 02/27/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00115693 02	26 Tennessee AWW	TN, Chattanooga 2006	967,574.55
			967,574.55

50058914 Chattanooga City Treasurer

CHECK GUARANTEE • AVOID PAYOUT • MICROPRINT BORDER • CHEMICAL REACTANTS • WATERMARK ON BACK • HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY

55-277
312

NO. 76027896
DATE 02/27/07

NINE HUNDRED SIXTY SEVEN THOUSAND FIVE HUNDRED SEVENTY FOUR AND 55/100 **********

$***967,574.55
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :
Chattanooga City Treasurer
PO Box 191
Chattanooga TN 37401-0191

AUTHORIZED SIGNATURE

⑈76027896⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

Chattanooga City Treasurer
PO Box 191
Chattanooga TN 37401-0191

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENNESSEE-AMERICAN WATER COMPANY
1101 BROAD STREET
CHATTANOOGA TN 37402

Bill Number	78952
Parcel ID	PSWS0-016-00
Assessed Value	$ 43,364,206
Tax Rate	2.202
Mtg Code	

Property Location

Description of Property

ST OF TN RAILROAD AND UTIL AD VAL ASSESSEMENTS FOR TAX YEAR 2006

2006 Current Charges

Real Property Tax	$954,879.82
Storm Water Fee *	$0.00
Total Due (if paid by cash or check)	**$954,879.82**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

√YOUR CANCELLED CHECK IS YOUR RECEIPT.

See Reverse Side for Treasurer's Remarks and Credit Card Payment Information

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$954,879.82	**City of Chattanooga**	Bill Number	78952
Storm Water Fee Due	$0.00	2006 Remittance Advice	Parcel ID	PSWS0-016-00
			Assessed Value	$ 43,364,206
Total Due	**$954,879.82**	State Assessment Tax	Tax Rate	2.202
			Location	
			Mtg Code	

Assessed Owner

TENNESSEE-AMERICAN WATER COMPANY
1101 BROAD STREET
CHATTANOOGA TN 37402

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007895200954879B2N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENNESSEE AMERICAN WATER CO 4-1
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Bill Number	78464
Parcel ID	139 - -006.04
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
3590 JENKINS RD

Description of Property
NEW PARCEL FOR 2006
LT 1 TENN AMERICAN WATER CO
STAND PIPE SUB PB 79 PG 181
OUT OF 139-6 FOR 2006

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$922.07
Total Due (if paid by cash or check)	**$922.07**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

√YOUR CANCELLED CHECK IS YOUR RECEIPT.

See Reverse Side for Mailing & Remittance and Credit Card Payment Information

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$922.07
Total Due	**$922.07**

Bill Number	78464
Parcel ID	139 - -006.04
Assessed Value	$ 0
Tax Rate	2.202
Location	3590 JENKINS RD
Mtg Code	

Assessed Owner
TENNESSEE AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007846400000922207N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

258-1

Bill Number	78270
Parcel ID	136O -A -004
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location

1500 RIVERSIDE DR

Description of Property

PT LT 11 RIVERSIDE GARDEN FARMS PB10 PG2 ER553 ER2087 ER13195

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$181.44
Total Due (if paid by cash or check)	**$181.44**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

√YOUR CANCELLED CHECK IS YOUR RECEIPT.

See Reverse Side for Treasurer's Remarks and Credit Card Payment Information

PLEASE **DETACH AND RETURN** LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$0.00
Storm Water Fee Due	$181.44
Total Due	**$181.44**

City of Chattanooga
2006 Remittance Advice

Bill Number	78270
Parcel ID	136O -A -004
Assessed Value	$ 0
Tax Rate	2.202
Location	1500 RIVERSIDE DR
Mtg Code	

Assessed Owner

TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007827000000018144N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENN AMERICAN WATER CO 683-2
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Bill Number	78288
Parcel ID	171F -B -002.01
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
HURRICANE CREEK RD

Description of Property
*
E LINE OF HURRICANE EST

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$100.80
Total Due (if paid by cash or check)	**$100.80**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at http://paypropertytax.chattanooga.gov until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

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PLEASE **DETACH AND RETURN** LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$100.80
Total Due	**$100.80**

Bill Number	78288
Parcel ID	171F -B -002.01
Assessed Value	$ 0
Tax Rate	2.202
Location	HURRICANE CREEK RD
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007828800000100800N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENN AMERICAN WATER CO 632-2
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Bill Number	78281
Parcel ID	159O -C -025.01
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
SHADY REST RD

Description of Property
*
PT LOT 4
IRWIN ESTATES
PB25 PG104

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$8.73
Total Due (if paid by cash or check)	**$8.73**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

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See Reverse Side for Treasurer's Remarks and Credit Card Payment Information

PLEASE **DETACH AND RETURN** LOWER PORTION WITH YOUR CHECK.
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Tax Amount Due	$0.00
Storm Water Fee Due	$8.73
Total Due	**$8.73**

City of Chattanooga
2006 Remittance Advice

Bill Number	78281
Parcel ID	159O -C -025.01
Assessed Value	$ 0
Tax Rate	2.202
Location	SHADY REST RD
Mtg Code	

Make check payable to:

Assessed Owner

TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007828100000000873N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO 634-2
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Bill Number	78285
Parcel ID	167B -B -008
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
GUILD TRL

Description of Property
0163 19 003&
LTS 1,2,3 BLK 26 A M JOHNSON
HEIRS PB 5 PG 40

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$380.54
Total Due (if paid by cash or check)	**$380.54**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
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TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$0.00
Storm Water Fee Due	$380.54
Total Due	**$380.54**

City of Chattanooga
2006 Remittance Advice

Bill Number	78285
Parcel ID	167B -B -008
Assessed Value	$ 0
Tax Rate	2.202
Location	GUILD TRL
Mtg Code	

Make check payable to:

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007826500000038054N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78263
Parcel ID	118I -F -009
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
OZARK CIR

Description of Property
*
PT LT 5 STUART HGTS
PB 14 PG 141

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$11.99
Total Due (if paid by cash or check)	**$11.99**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
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Tax Amount Due	$0.00
Storm Water Fee Due	$11.99
Total Due	**$11.99**

City of Chattanooga
2006 Remittance Advice

Bill Number	78263
Parcel ID	118I -F -009
Assessed Value	$ 0
Tax Rate	2.202
Location	OZARK CIR
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007826300000001199N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78264
Parcel ID	127A -D -001
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
CRESTWOOD AVE

Description of Property
940C000001 0001 0
CRESTWOOD DRIVE N

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$18.50
Total Due (if paid by cash or check)	**$18.50**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
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Tax Amount Due	$0.00
Storm Water Fee Due	$18.50
Total Due	**$18.50**

City of Chattanooga
2006 Remittance Advice

Bill Number	78264
Parcel ID	127A -D -001
Assessed Value	$ 0
Tax Rate	2.202
Location	CRESTWOOD AVE
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007826400000001850N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78266
Parcel ID	128O -C -004
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
2996 NEW YORK AVE

Description of Property
PT NW 1/4 SEC 12 TWP 25 R-4

2006 Current Charges

Real Property Tax	$0.00
Storm Water Fee *	$30.83
Total Due (if paid by cash or check)	**$30.83**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
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City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$30.83
Total Due	**$30.83**

Bill Number	78266
Parcel ID	128O -C -004
Assessed Value	$ 0
Tax Rate	2.202
Location	2996 NEW YORK AVE
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007826600000030&3N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
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Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78267
Parcel ID	128P -L -012
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
ELMENDORF ST

Description of Property
LT 1,2 BLK 23 SHERMAN PARK
PB4 PG30

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$127.68
Total Due (if paid by cash or check)	**$127.68**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
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Tax Amount Due	$0.00	
Storm Water Fee Due	$127.68	
Total Due	**$127.68**	

City of Chattanooga
2006 Remittance Advice

Bill Number	78267
Parcel ID	128P -L -012
Assessed Value	$ 0
Tax Rate	2.202
Location	ELMENDORF ST
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007826700000127688N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78268
Parcel ID	135E -E -001
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
DELMONT ST

Description of Property
LTS 5,6 BLK H FRAZIER & COLVILLES ADDN TO HILL CITY PB4 PG28

2006 Current Charges

Real Property Tax	$0.00
Storm Water Fee *	$80.64
Total Due (if paid by cash or check)	**$80.64**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
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Tax Amount Due	$0.00
Storm Water Fee Due	$80.64
Total Due	**$80.64**

City of Chattanooga
2006 Remittance Advice

Bill Number	78268
Parcel ID	135E -E -001
Assessed Value	$ 0
Tax Rate	2.202
Location	DELMONT ST
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007826800000008064N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
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Phone (423) 757-5191
Fax (423) 757-5567

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City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78269
Parcel ID	136O -A -003
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
RIVERSIDE DR

Description of Property
PT LTS 5,7,9 RIVERSIDE GARDEN FARMS PB 10 PG 2

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$526.90
Total Due (if paid by cash or check)	**$526.90**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
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Tax Amount Due	$0.00
Storm Water Fee Due	$526.90
Total Due	**$526.90**

City of Chattanooga
2006 Remittance Advice

Bill Number	78269
Parcel ID	136O -A -003
Assessed Value	$ 0
Tax Rate	2.202
Location	RIVERSIDE DR
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007826900000526 90N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78271
Parcel ID	136P -A -001
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
RIVERSIDE DR

Description of Property
NE 1/4 SEC 21 TWP 2 R4

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$2,575.96
Total Due (if paid by cash or check)	**$2,575.96**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
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City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$2,575.96
Total Due	**$2,575.96**

Bill Number	78271
Parcel ID	136P -A -001
Assessed Value	$ 0
Tax Rate	2.202
Location	RIVERSIDE DR
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007827100002575961N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78272
Parcel ID	136P -D -001
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
1000 RIVERSIDE DR

Description of Property
NE 1/4 SEC 21 TWP 2 R 4

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$4,976.29
Total Due (if paid by cash or check)	**$4,976.29**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
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TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$0.00	**City of Chattanooga**	Bill Number 78272
Storm Water Fee Due	$4,976.29	2006 Remittance Advice	Parcel ID 136P -D -001
Total Due	**$4,976.29**		Assessed Value $ 0
			Tax Rate 2.202
			Location 1000 RIVERSIDE DR
			Mtg Code

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007827200004976291N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

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Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78275
Parcel ID	148O -C -003
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
VANCE RD

Description of Property
BLK PT 4 SALLIE M CONNER
TRACT PB14 PG8

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$201.97
Total Due (if paid by cash or check)	**$201.97**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
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Tax Amount Due	$0.00
Storm Water Fee Due	$201.97
Total Due	**$201.97**

City of Chattanooga
2006 Remittance Advice

Bill Number	78275
Parcel ID	148O -C -003
Assessed Value	$ 0
Tax Rate	2.202
Location	VANCE RD
Mtg Code	

Make check payable to:

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007827500000020197N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement
Due October 1, 2006
Delinquent March 1, 2007
Phone (423) 757-5191
Fax (423) 757-5567

Gayle P. Keown
City Treasurer

If paying in person, bring both portions of this tax notice.

TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78276
Parcel ID	155O -A -013
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location

HWY 58

Description of Property

162 000001 00006B0
LOT PT 32 A M JOHNSON
ESTATE PB A12 PG 51

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$38.70
Total Due (if paid by cash or check)	**$38.70**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- By mail at P.O. Box 191, Chattanooga, TN 37401-0191.
- Online using your credit card at **http://paypropertytax.chattanooga.gov** until June 30, 2007. See the reverse side for additional information concerning credit card payments.
- At our temporary office location. *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

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√YOUR CANCELLED CHECK IS YOUR RECEIPT.

See Reverse Side for Treasurer's Remarks and Credit Card Payment Information

PLEASE **DETACH AND RETURN** LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$0.00
Storm Water Fee Due	$38.70
Total Due	**$38.70**

City of Chattanooga
2006 Remittance Advice

Bill Number	78276
Parcel ID	155O -A -013
Assessed Value	$ 0
Tax Rate	2.202
Location	HWY 58
Mtg Code	

Assessed Owner

TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007827600000038 70N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement
Due October 1, 2006
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Gayle P. Keown
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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78277
Parcel ID	156C -T -013
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
MAIN ST EXT

Description of Property
106 000008 0003 0
LT 104-111 PB 4 PG 32
A S GLOVER CORR
LT A PB 7 PG 9

2006 Current Charges

Real Property Tax	$0.00
Storm Water Fee *	$687.96
Total Due (if paid by cash or check)	**$687.96**

PAYMENT OPTIONS:

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City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$687.96
Total Due	**$687.96**

Bill Number	78277
Parcel ID	156C -T -013
Assessed Value	$ 0
Tax Rate	2.202
Location	MAIN ST EXT
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007827700000687961N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78278
Parcel ID	156F -D -018
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location

2720 MAIN ST E

Description of Property

106 000030 0003 0
LTS O&4 BLK 14 DODDS PLACE
REV PB 5 PG 14

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$100.80
Total Due (if paid by cash or check)	**$100.80**

PAYMENT OPTIONS:

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TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$0.00
Storm Water Fee Due	$100.80
Total Due	**$100.80**

City of Chattanooga
2006 Remittance Advice

Bill Number	78278
Parcel ID	156F -D -018
Assessed Value	$ 0
Tax Rate	2.202
Location	2720 MAIN ST E
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner

TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007827800000100800N

Mail Payments To:
Chattanooga City Treasurer
P.O. Box 191
Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

Due October 1, 2006
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Phone (423) 757-5191
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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78279
Parcel ID	156K -J -005.01
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
CREST RD S

Description of Property
000 000000 0000 0

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$26.34
Total Due (if paid by cash or check)	**$26.34**

PAYMENT OPTIONS:

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Tax Amount Due	$0.00
Storm Water Fee Due	$26.34
Total Due	**$26.34**

City of Chattanooga
2006 Remittance Advice

Bill Number	78279
Parcel ID	156K -J -005.01
Assessed Value	$ 0
Tax Rate	2.202
Location	CREST RD S
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007827900000002634N

Mail Payments To:
Chattanooga City Treasurer
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Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

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City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78280
Parcel ID	156K -K -027
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
EAST VIEW DR

Description of Property
120 000003 00001&0
PT NW 1/4 SEC 36 TWP R4

2006 Current Charges

Real Property Tax	$0.00
Storm Water Fee *	$439.08
Total Due (if paid by cash or check)	**$439.08**

PAYMENT OPTIONS:

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TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

Tax Amount Due	$0.00
Storm Water Fee Due	$439.08
Total Due	**$439.08**

City of Chattanooga
2006 Remittance Advice

Bill Number	78280
Parcel ID	156K -K -027
Assessed Value	$ 0
Tax Rate	2.202
Location	EAST VIEW DR
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007828000000439088N

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City of Chattanooga
2006 Property Tax Statement

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Gayle P. Keown
City Treasurer

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TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA TN 37402

Bill Number	78282
Parcel ID	167B -A -003
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
HWY 58

Description of Property
0162 11 05
PT LT 34 A M JOHNSON EST
PB A12 PG 51

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$5.40
Total Due (if paid by cash or check)	**$5.40**

PAYMENT OPTIONS:

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Tax Amount Due	$0.00
Storm Water Fee Due	$5.40
Total Due	**$5.40**

City of Chattanooga
2006 Remittance Advice

Bill Number	78282
Parcel ID	167B -A -003
Assessed Value	$ 0
Tax Rate	2.202
Location	HWY 58
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA TN 37402

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007828200000005 40N

Mail Payments To:
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Chattanooga, TN 37401-0191

City of Chattanooga
2006 Property Tax Statement

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78283
Parcel ID	167B -A -009
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
4405 GUILD TRL

Description of Property
171 000001 0002 0
LT 2 GUILD TRAIL SUB
PB 55 PG 229 REV 55-342

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$126.00
Total Due (if paid by cash or check)	**$126.00**

PAYMENT OPTIONS:

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Tax Amount Due	$0.00
Storm Water Fee Due	$126.00
Total Due	**$126.00**

City of Chattanooga
2006 Remittance Advice

Bill Number	78283
Parcel ID	167B -A -009
Assessed Value	$ 0
Tax Rate	2.202
Location	4405 GUILD TRL
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007828300000126000N

Mail Payments To:
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Chattanooga, TN 37401-0191

City of Chattanooga
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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78284
Parcel ID	167B -B -007
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location

GUILD TRL

Description of Property

163 000020 0001 0
PT LT 5 BLK 8 J E RAMSEY REVISION OF A M JOHNSON REVISED ADD PB 5 PG 11

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$336.63
Total Due (if paid by cash or check)	**$336.63**

PAYMENT OPTIONS:

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Tax Amount Due	$0.00
Storm Water Fee Due	$336.63
Total Due	**$336.63**

City of Chattanooga
2006 Remittance Advice

Bill Number	78284
Parcel ID	167B -B -007
Assessed Value	$ 0
Tax Rate	2.202
Location	GUILD TRL
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner

TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007826400000033663N

Mail Payments To:
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Chattanooga, TN 37401-0191

City of Chattanooga
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Fax (423) 757-5567

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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78286
Parcel ID	167K -C -010
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
BEDFORD AVE

Description of Property
000 000000 0000 0
LOT 36-44 BLK 2 ARLINGTON
PB 4 PG 5

2006 Current Charges

Real Property Tax	$0.00
Storm Water Fee *	$10.36
Total Due (if paid by cash or check)	**$10.36**

PAYMENT OPTIONS:

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City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$10.36
Total Due	**$10.36**

Bill Number	78286
Parcel ID	167K -C -010
Assessed Value	$ 0
Tax Rate	2.202
Location	BEDFORD AVE
Mtg Code	

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007828600000010360N

Mail Payments To:
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2006 Property Tax Statement
Due October 1, 2006
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TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

Bill Number	78287
Parcel ID	167K -C -015
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
BEDFORD AVE

Description of Property
172 000004 00001&0
LOT 1 TO 5 BLK 5 ARLINGTON
PB 4 PG 5

2006 Current Charges	
Real Property Tax	$0.00
Storm Water Fee *	$184.41
Total Due (if paid by cash or check)	**$184.41**

PAYMENT OPTIONS:

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Tax Amount Due	$0.00
Storm Water Fee Due	$184.41
Total Due	**$184.41**

City of Chattanooga
2006 Remittance Advice

Bill Number	78287
Parcel ID	167K -C -015
Assessed Value	$ 0
Tax Rate	2.202
Location	BEDFORD AVE
Mtg Code	

Make check payable to:

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

Assessed Owner
TENN AMERICAN WATER CO
1101 BROAD ST S
CHATTANOOGA TN 37402

2006007828700000184411N

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City Treasurer

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TENN AMERICAN WATER COMPANY
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

2-1

Bill Number	78289
Parcel ID	099 - -016.03
Assessed Value	$ 0
Tax Rate	2.202
Mtg Code	

Property Location
4915 MOUNTAIN CREEK RD

Description of Property
ER22866 (NON TAXABLE PER 4-1-05)
LT 2 REESE SUB
PB76 PG6
PU4455 ER6829

2006 Current Charges

Real Property Tax	$0.00
Storm Water Fee *	$14.05
Total Due (if paid by cash or check)	**$14.05**

PAYMENT OPTIONS:

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City of Chattanooga
2006 Remittance Advice

Tax Amount Due	$0.00
Storm Water Fee Due	$14.05
Total Due	**$14.05**

Bill Number	78289
Parcel ID	099 - -016.03
Assessed Value	$ 0
Tax Rate	2.202
Location	4915 MOUNTAIN CREEK
Mtg Code	

Assessed Owner
TENN AMERICAN WATER COMPANY
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Make check payable to:
CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006007A2A9000000014D5N

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Gayle P. Keown
City Treasurer

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TENNESSEE AMERICAN WATER CO 3-1
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

Bill Number	59335
Parcel ID	108D -A -002.02
Assessed Value	$ 23,500
Tax Rate	2.202
Mtg Code	

Property Location
4117 MOUNTAIN CREEK RD

Description of Property
*NEW PARCEL FOR 2005
LT 1 TAWG & MCDONALD SUB
PB79 PG109
OUT OF 108D-A-2.01 & 3.01 FOR

2006 Current Charges	
Real Property Tax	$517.47
Storm Water Fee *	$63.39
Total Due (if paid by cash or check)	**$580.86**

PAYMENT OPTIONS:

- **2006 TAXES MAY BE PAID BY CHECK OR CASH AT ANY FIRST TENNESSEE BANK CHATTANOOGA LOCATION UNTIL FEBRUARY 28, 2007.** *(Must bring both portions of this tax notice)*
- **By mail at P.O. Box 191, Chattanooga, TN 37401-0191.**
- **Online using your credit card at http://paypropertytax.chattanooga.gov until June 30, 2007. See the reverse side for additional information concerning credit card payments.**
- **At our temporary office location.** *(Must bring both portions of this tax notice)*
  Room 104, City Hall Annex, 100 E. 11th St., Chattanooga, TN 37402

Do not include additional correspondence with your P.O. Box payment.

√YOUR CANCELLED CHECK IS YOUR RECEIPT.

See Reverse Side for Treasurer's Phone, Fax and Credit Card Payment Information

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

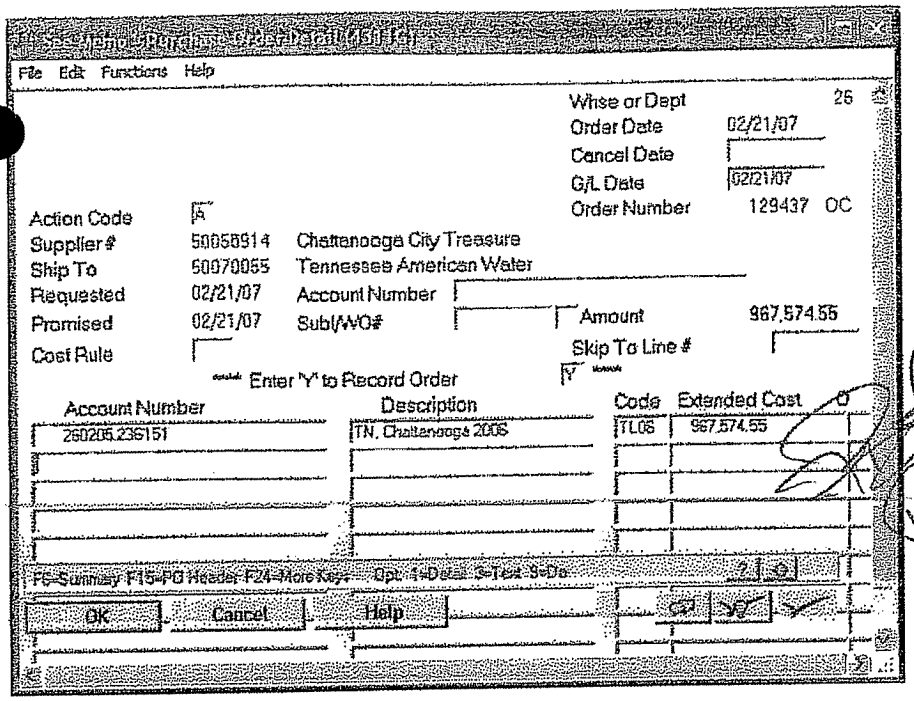
Tax Amount Due	$517.47	**City of Chattanooga**	Bill Number 59335
Storm Water Fee Due	$63.39	**2006 Remittance Advice**	Parcel ID 108D -A -002.02
Total Due	**$580.86**	Real Estate Tax	Assessed Value $ 23,500
			Tax Rate 2.202
			Location 4117 MOUNTAIN CREEK
			Mtg Code

Make check payable to:

Assessed Owner
TENNESSEE AMERICAN WATER CO
1101 BROAD ST
CHATTANOOGA, TN 37402-2883

CHATTANOOGA CITY TREASURER
PO BOX 191
CHATTANOOGA TN 37401-0191

2006005933500000058086N


File Edit Functions Help
Whse or Dept 25
Order Date 02/21/07
Cancel Date
G/L Date 02/21/07
Order Number 129437 OC
Action Code A
Supplier # 50056914 Chattanooga City Treasure
Ship To 60070055 Tennessee American Water
Requested 02/21/07 Account Number
Promised 02/21/07 Sub/WO#
Amount 967,574.55
Cost Rule
Skip To Line #
Enter 'Y' to Record Order Y
Account Number
Description
Code
Extended Cost
260205.236151
TN, Chattanooga 2006
TLOS
967,574.55
OK
Cancel
Help

Feb 27, 2007

Hamilton County Trustee
Property Tax Inquiry

Carl E. Levi - Hamilton County Trustee
210 Courthouse @ 625 Georgia Ave.
Chattanooga, TN 37402
Phone: (423) 209-7270 Fax: (209) 209-7271
Hours: Mon - Fri 8:00am-4:00pm except designated holidays

Hamilton County Tennessee
A great place to work and live.

- Trustee Home
- Satellite Location Directions
- General Property Tax FAQs
- Pay Your Property Tax Online
- 2007 Property Tax Rates

Email the Trustee

- 2007 Tax Roll File
- Trustee File Download
- Delinquent File Download

Other Links

County Officials & Departments
Hamilton County Courts
Calendar of Events

Trustee - Tax Bill

Return to Property Details

Printing Tips

State Grid	159M A 024.01	**Flags**	**None**
District	County South (2)		
Property Address	1641 JULIAN RIDGE RD		

Bill Type	Real Property	**Bill Year**	2007
Status	Active	**Bill #**	119637
Mailing Address	TENN AMERICAN WATER CO P O BOX 6338 CHATTANOOGA TN, 37401		
		Assessment	$3,950.00
Legal Desc	1. . 2. LT 2 JOHN F WRIGHT SUB 3. PB53 PG101 4. OUT OF 159M-A-24 FOR 1995		

Billing Information

Date	Transaction Type	Fee Type	Amount
9/16/2007	Tax Billing	County Tax	$125.00

Total Due $125.00

MAKE CHECKS PAYABLE AND MAIL TO:

HAMILTON COUNTY TRUSTEE
625 Georgia Ave., Room 210
Chattanooga, TN 37402-1494

John G. Morgan
Comptroller

STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES
James K. Polk State Office Building
505 Deaderick Street, Suite 1700
Nashville, Tennessee 37243-0281
osap.osap@state.tn.us
Phone (615) 401-7900
FAX (615) 532-8666

Tom Fleming, CAE
Assistant to the Comptroller
for Assessments

Barry M. Murphy, CAE
Director

MEMORANDUM

TO: **COMPANIES HAVING A 2007 AD VALOREM ASSESSMENT**

FROM: **BARRY M. MURPHY, CAE** BMM
DIRECTOR

DATE: **December 21, 2007**

RE: **DISTRIBUTION OF 2007 AD VALOREM ASSESSMENT**
(THIS IS NOT A TAX BILL)

Enclosed is the distribution of your 2007 Ad Valorem Assessment in the State of Tennessee. This distribution provides you with the cities, counties, and taxing districts into which your Ad Valorem Assessment is distributed. The assessments have been certified to the various cities and counties in the State of Tennessee. The taxing districts will prepare your 2007 property tax bill from these assessments. Payments should be made directly to the respective cities, counties, and taxing districts.

Companies in bankruptcy must notify this office and all taxing jurisdictions by letter to ensure the proper processing of your payment.

You can contact me at (615) 401-7900 regarding any questions concerning this distribution.

BMM/dlt

Enclosure

TENNESSEE-AMERICAN WATER COMPANY
1101 BROAD STREET
CHATTANOOGA, TN 37402

DISTRIBUTION OF 2007 TENNESSEE AD VALOREM ASSESSMENT

PAGE 1

CODE WS001600

DATE 12/14/07

			DISTRIBUTION FACTOR	DISTRIBUTABLE ASSESSMENT (DOLLARS)	LOCALIZED ASSESSMENT (DOLLARS)	TOTAL ASSESSMENT (DOLLARS)
33000	HAMILTON	OUTSIDE CITIES	5,462,651		1,381,871	1,381,871
33132		CHATTANOOGA	131,883,611		42,557,330	42,557,330
33230		EAST RIDGE	6,975,532		1,742,394	1,742,394
33428		LOOKOUT MOUNTAIN	1,846,811		557,027	557,027
33593		RED BANK	5,810,886		1,857,652	1,857,652
33605		RIDGESIDE	63,088		15,056	15,056
	HAMILTON	COUNTY TOTAL	152,042,579		48,111,330	48,111,330
58000	MARION	OUTSIDE CITIES	625,788		161,054	161,054
	MARION	COUNTY TOTAL	625,788		161,054	161,054
		GRAND TOTAL	152,668,367		48,272,384	48,272,384

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027892
Check Date - 02/27/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00115692 02	26 Tennessee AWW	TN, Hamilton 2006	1477792.00
			1477792.00

26001228 Carl E Levi City Treasurer

CHECK CONTAINS A VOID PANTOGRAPH MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY

55-277
312

NO. 76027892

DATE 02/27/07

$*1,477,792.00 **********

$*1,477,792.00
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :

Carl E Levi City Treasurer
Court House Rm 210
Chattanooga TN 37402

RWE group

AUTHORIZED SIGNATURE

⑈76027892⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

RWE group

Carl E Levi City Treasurer
Court House Rm 210
Chattanooga TN 37402

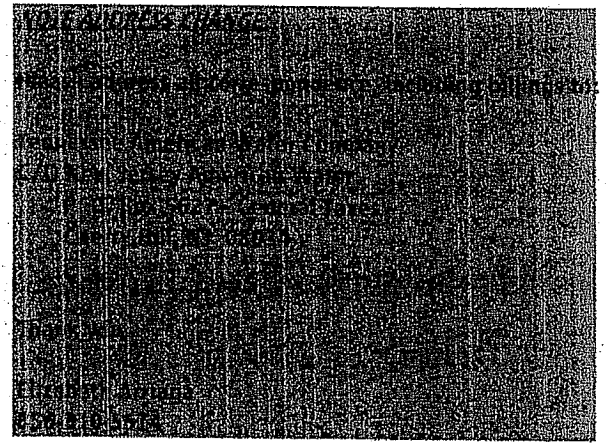
2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

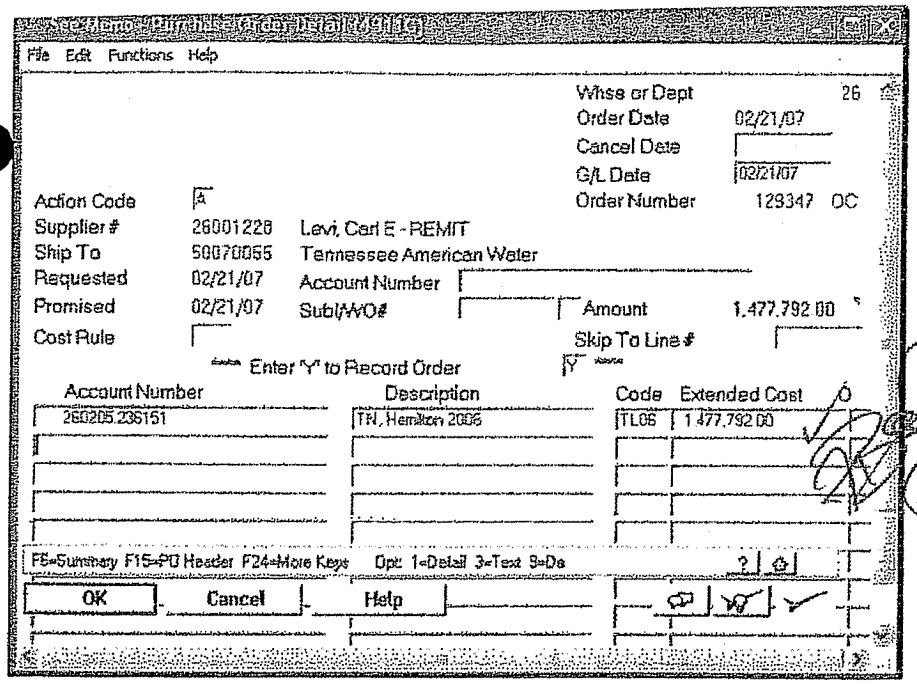
www.hamiltonTn.gov/trustee

State	County	District / Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Feb	Date
TN	Hamilton	Chattanooga City	1	P Prop.	0476	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	1,254,960.00	2/28
TN	Hamilton	Outside	1	P Prop.	0475	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	30,161.00	2/28
TN	Hamilton	East Ridge	1,3	P Prop.	0477	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	82,728.00	2/28
TN	Hamilton	Ridgeside	1,3	P Prop.	0480	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	811.00	2/28
TN	Hamilton	Town of Lookout M	1	P Prop.	0478	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	18,916.00	2/28
TN	Hamilton	Red Bank	1,3	P Prop.	0479	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	90,102.00	2/28
TN	Hamilton	George Town Trace	1	R	159M A 024.01	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	114.00	2/28
									1,477,792.00	

129347



Feb 27, 2007.


File Edit Functions Help
Whse or Dept 26
Order Date 02/21/07
Cancel Date
G/L Date 02/21/07
Action Code A
Order Number 129347 OC
Supplier # 26001226 Levi, Carl E - REMIT
Ship To 50070055 Tennessee American Water
Requested 02/21/07 Account Number
Promised 02/21/07 Sub/WO# Amount 1,477,792.00
Cost Rule Skip To Line #
Enter 'Y' to Record Order Y
Account Number Description Code Extended Cost
260205.236151 TN, Hamilton 2006 TL06 1,477,792.00
F5=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK Cancel Help

Feb 27, 2007

Carl E. Levi, Hamilton County Trustee
Room 210 Hamilton County Courthouse
Chattanooga, TN 37402
Phone: (423) 209-7270
WWW.HamiltonTn.gov/Trustee

TAXES ARE DUE AND PAYABLE ON
OCTOBER 1, 2006
AND MUST BE PAID BY
FEBRUARY 28, 2007

TAX BILL NO
2006116697

ADDRESS OF PROPERTY
1641 JULIAN RIDGE RD

TAXPAYER MAILING ADDRESS
TENN AMERICAN WATER CO
P O BOX 6338
CHATTANOOGA, TN 37401

IF YOU HAVE A QUESTION REGARDING THE APPRAISAL OR ASSESSMENT OF THIS TAX NOTICE, YOU MAY CONTACT THE ASSESSOR OF PROPERTY AT (423) 209-7300.

HAMILTON COUNTY, TENNESSEE
Real Property Tax Notice

TAX YEAR
2006

DESCRIPTION OF PROPERTY
LT 2 JOHN F WRIGHT SUB
PB53 PG101
OUT OF 159M-A-24 FOR 1995

NOTES

MORTGAGE CODE		DIST	MAP NO	GP	OTL MAP	PARCEL	S INT
		2	159M	A	159M	024.01	

TAX OR FEE	ASSESSMENT	TAX RATE	AMOUNT DUE
Hamilton County Property Tax	$3,950	2.8940	$114.00
	TOTAL AMOUNT DUE		$114.00

2006 Taxes may be paid at all First Tennessee Bank branches in Hamilton County

CREDIT CARD – PAY ONLINE
(A 2% Convenience Fee will be assessed by the Financial Institution)
www.HamiltonTn.gov

YOUR CANCELLED CHECK IS YOUR RECEIPT

IF YOUR TAXES ARE PAID BY A MORTGAGE COMPANY, PLEASE FORWARD THIS NOTICE TO THEM.

THIS STUB MUST BE RETURNED WITH YOUR PAYMENT

OWNER:
TENN AMERICAN WATER CO

ADDRESS OF PROPERTY:
1641 JULIAN RIDGE RD

159M A 024.01

TAX YEAR
2006

TAX BILL NO	AMOUNT DUE
2006116697	$114.00

YOUR CANCELLED CHECK IS YOUR RECEIPT. HOWEVER, IF YOU DESIRE A VALIDATED RECEIPT, PLEASE RETURN BOTH PORTIONS OF THIS TAX NOTICE WITH A SELF-ADDRESSED STAMPED ENVELOPE
PLEASE DO NOT MAIL CASH.
TO INSURE PROPER CREDIT, PLEASE WRITE YOUR BILL NUMBER ON YOUR CHECK

REQUEST FOR MAILING ADDRESS CHANGE

NAME _____
ADDRESS _____
CITY & STATE _____
ZIP _____ PHONE NO _____

MAKE YOUR CHECK PAYABLE TO:

Hamilton County Trustee
P.O. Box 11047
Chattanooga, TN 37401

55055520061166 97 060000114000N

Hamilton County, Tennessee
Trustee Property Tax Inquiry
Carl E. Levi, Trustee

2006
TAXES ARE DUE AND PAYABLE
OCTOBER 1, 2006
AND MUST BE PAID BY
FEBRUARY 28 , 2007

Contact: trustee@mail.hamiltontn.gov

Tax bill Details

New Search
return to Property Details

State Grid	159M A 024.01	**Flags**	None
District	County South (2)		
Property Address	1641 JULIAN RIDGE RD		

bill Type	Real Property	**bill Year**	2006
Status	Active	**bill #**	116697
Mailing Address	TENN AMERICAN WATER CO P O BOX 6338 CHATTANOOGA TN, 37401	**Assessment**	$3,950.00
Legal Desc	1. . 2. LT 2 JOHN F WRIGHT SUB 3. PB53 PG101 4. OUT OF 159M-A-24 FOR 1995		

billing Information

Date	Transaction Type	Fee Type	Amount
09/20/2006	Tax Billing	County Tax	**$ 114.00**

Interest/Penalty

Fee	Amount
County Interest	**$0.00**

Total Due $114.00

MAKE CHECKS PAYABLE AND MAIL TO:

HAMILTON COUNTY TRUSTEE
Room 210 Hamilton County Courthouse
Chattanooga, TN 37402

Carl E. Levi

Hamilton County Trustee

TENNESSEE-AMERICAN WATER COMPA
1101 BROAD STREET
CHATTANOOGA, TN 37402

BILL YEAR: 2006

BILL NUMBER: 152708

STATE GRID: OSAP WS001600

DISTRICT: Ridgeside (2R)

Notes

1.
2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	$18,437.00	2.8940	$534.00
Ridgeside OSAP Tax		1.5010	$277.00
		TOTAL AMOUNT:	$811.00

HAMILTON COUNTY TAX

DUE UPON RECEIPT PENALTIES ADDED MARCH 1, 2007

Make Check Payable To and Mail To:

HAMILTON COUNTY TRUSTEE, 210 COURTHOUSE, CHATTANOOGA, TENNESSEE 37402
PHONE (423) 209-7270 FAX (423) 209-7271

Carl E. Levi

Hamilton County Trustee

TENNESSEE-AMERICAN WATER COMPA
1101 BROAD STREET
CHATTANOOGA, TN 37402

BILL YEAR: 2006

BILL NUMBER: 152707

STATE GRID: OSAP WS001600

DISTRICT: Red Bank (3R)

Notes

1.
2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	$2,169,027.00	2.8940	$62,772.00
Red Bank OSAP Tax		1.2600	$27,330.00
		TOTAL AMOUNT:	$90,102.00

HAMILTON COUNTY TAX
DUE UPON RECEIPT PENALTIES ADDED MARCH 1, 2007

Make Check Payable To and Mail To:

HAMILTON COUNTY TRUSTEE, 210 COURTHOUSE, CHATTANOOGA, TENNESSEE 37402
PHONE (423) 209-7270 FAX (423) 209-7271

Carl E. Levi

Hamilton County Trustee

TENNESSEE-AMERICAN WATER COMPA
1101 BROAD STREET
CHATTANOOGA, TN 37402

BILL YEAR: 2006

BILL NUMBER: 152705

STATE GRID: OSAP WS001600

DISTRICT: East Ridge (2E)

Notes

1
2
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	$2,083,310.00	2.8940	$60,291.00
East Ridge OSAP Tax		1.0770	$22,437.00
		TOTAL AMOUNT:	$82,728.00

HAMILTON COUNTY TAX

DUE UPON RECEIPT PENALTIES ADDED MARCH 1, 2007

Make Check Payable To and Mail To:

HAMILTON COUNTY TRUSTEE, 210 COURTHOUSE, CHATTANOOGA, TENNESSEE 37402
PHONE (423) 209-7270 FAX (423) 209-7271

Carl E. Levi

Hamilton County Trustee

TENNESSEE-AMERICAN WATER COMPA
1101 BROAD STREET
CHATTANOOGA, TN 37402

BILL YEAR: 2006

BILL NUMBER: 152704

STATE GRID: OSAP WS001600

DISTRICT: Chattanooga (1)

Notes

1.
2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	$43,364,206.00	2.8940	$1,254,960.00
		TOTAL AMOUNT:	$1,254,960.00

HAMILTON COUNTY TAX

DUE UPON RECEIPT PENALTIES ADDED MARCH 1, 2007

Make Check Payable To and Mail To:

HAMILTON COUNTY TRUSTEE, 210 COURTHOUSE, CHATTANOOGA, TENNESSEE 37402
PHONE (423) 209-7270 FAX (423) 209-7271

Carl E. Levi

Hamilton County Trustee

TENNESSEE-AMERICAN WATER COMPA
1101 BROAD STREET
CHATTANOOGA, TN 37402

BILL YEAR: 2006

BILL NUMBER: 152706

STATE GRID: OSAP WS001600

DISTRICT: Lookout Mountain (3L)

Notes

1.
2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	$653,636.00	2.8940	$18,916.00
		TOTAL AMOUNT:	$18,916.00

HAMILTON COUNTY TAX
DUE UPON RECEIPT PENALTIES ADDED MARCH 1, 2007

Make Check Payable To and Mail To:

HAMILTON COUNTY TRUSTEE, 210 COURTHOUSE, CHATTANOOGA, TENNESSEE 37402
PHONE (423) 209-7270 FAX (423) 209-7271

Carl E. Levi

Hamilton County Trustee

TENNESSEE-AMERICAN WATER COMPA
1101 BROAD STREET
CHATTANOOGA, TN 37402

BILL YEAR: 2006

BILL NUMBER: 152703

STATE GRID: OSAP WS001600

DISTRICT: County South (2)

Notes

1.
2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	$1,042,185.00	2.8940	$30,161.00
	TOTAL AMOUNT		$30,161.00

HAMILTON COUNTY TAX

DUE UPON RECEIPT PENALTIES ADDED MARCH 1, 2007

Make Check Payable To and Mail To:

HAMILTON COUNTY TRUSTEE, 210 COURTHOUSE, CHATTANOOGA, TENNESSEE 37402
PHONE (423) 209-7270 FAX (423) 209-7271

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76031649
Check Date - 11/29/07
Stub 1 of 1

INVOICE NO.		COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00138333	112907	26 Tennessee AWW	Catoosa Cnty prop tax	1,495.85
				1,495.85

26003464 Sandra Self

CHECK CONTAINS A VOID PANTOGRAPH MICROPRINTED CHEMICAL REACTANTS AND A WATERMARK ON BACK - HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76031649
DATE 11/29/07

ONE THOUSAND FOUR HUNDRED NINETY FIVE AND 85/100 **********

$*****1,495.85
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :
Sandra Self
Catoosa County Tax Commissioner
7703 Nashville St
Rigngold GA 30736

AUTHORIZED SIGNATURE

⑈76031649⑈ ⑆031202770⑆ 8013584806⑈

American Water
PO Box 5600
Cherry Hill, NJ 08034

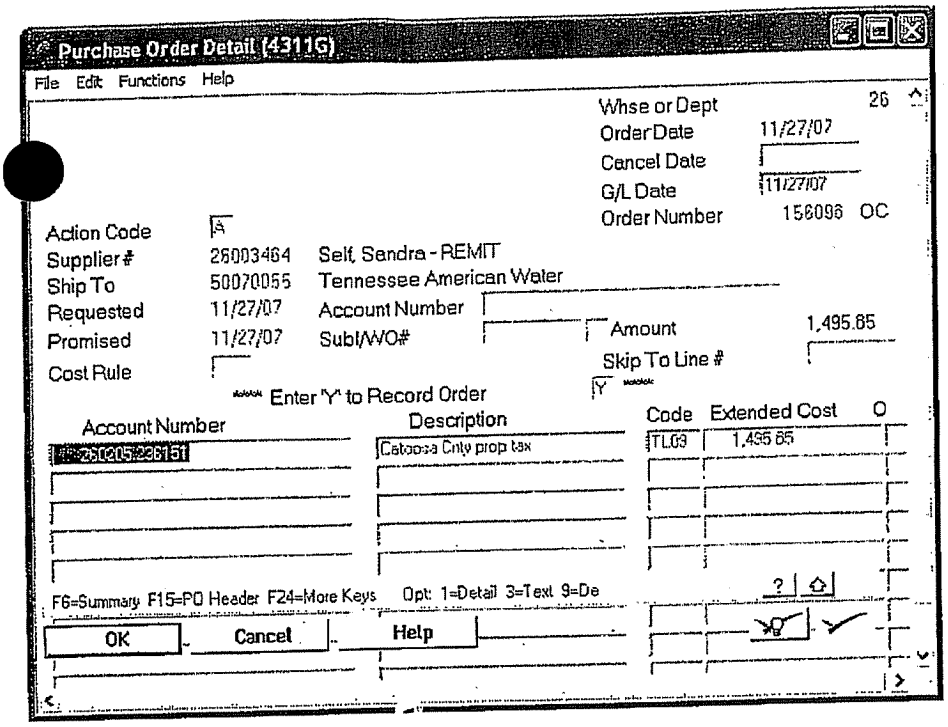
Sandra Self
Catoosa County Tax Commissioner
7703 Nashville St
Rigngold GA 30736

2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District	Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Dec	Date
GA	Catoosa		Catoosa County	5,1,4	P Prop	355782-001	Sandra Self Catoosa County Tax Commi.	26003464	260205.236151	1,495.85	20-Dec
						Date: 11/27/07	Order # 156098		Total=	1,495.85	


Purchase Order Detail (4311G)
File Edit Functions Help
Whse or Dept 26
Order Date 11/27/07
Cancel Date
G/L Date 11/27/07
Order Number 156096 OC
Action Code A
Supplier # 26003464 Self, Sandra - REMIT
Ship To 50070055 Tennessee American Water
Requested 11/27/07 Account Number
Promised 11/27/07 Sub/WO# Amount 1,495.65
Cost Rule Skip To Line #
Enter 'Y' to Record Order Y
Account Number
Description
Code
Extended Cost
O
Catawba Cnty prop tax
TL03
1,495.65
F6=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK
Cancel
Help

11/29/07

2007 Property Tax Statement

Sandra Self
Catoosa County Tax Commissioner
796 LaFayette St
Ringgold, GA 30736

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Catoosa County Tax Commissioner

**********MIXED AADC 373
TENNESSEE AMERICAN
WATER COMPANY
P O BOX 5627
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Bill No	Due Date	TOTAL DUE
2007-302787	12/20/2007	1,495.85

Map : 355782-001

Payment good through: 12/20/2007
Printed: 10/15/2007

Location:

Please remember that your tax commissioner is your tax collector and is not responsible for your values nor for your rates. If payment is made after the above date, please call 965-2571 for the correct amount due. Interest and penalties are governed by Georgia code.

State law requires all bills be sent to the owner as of January 1st of the tax year. If you have sold the property please forward this bill to the new owner and notify this office.
Thank you for the privilege of serving you as your tax commissioner. /s/ Sandra Self

Sandra Self
Catoosa County Tax Commissioner
796 LaFayette St
Ringgold, GA 30736

Tax Payer: TENNESSEE AMERICAN
Map Code: 355782-001 PERSONAL
Description: 00000-000-000
Location:
Bill No: 2007-302787
District: 01 CATOOSA COUNTY

Phone: (706) 965-2571 Fax: (706) 965-5532

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
0	0	.0000	168,405	12/20/2007			12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	168,405.00	67,362.00		67,362.00	.250	16.84		16.84
COUNTY M&O	168,405.00	67,362.00		67,362.00	9.410	633.88		345.44
SALES TAX CREDIT - UNINC				67,362.00	-4.282		-288.44	
COUNTY SCHOOL M&O	168,405.00	67,362.00		67,362.00	16.828	1,133.57		1,133.57
TOTALS					22.206	1,784.29	-288.44	1,495.85

EACH RESIDENT OF CATOOSA COUNTY IS ELIGIBLE FOR A HOMESTEAD EXEMPTION ON THE PROPERTY HE OWNS AND OCCUPIES AS HIS PERMANENT RESIDENCE ON JANUARY 1st OF THE TAXABLE YEAR. APPLICATIONS ARE ACCEPTED YEAR ROUND BUT MUST BE MADE BEFORE MARCH 1ST TO APPLY TO THE TAXABLE YEAR.
THERE ARE ADDITIONAL EXEMPTIONS FOR THOSE HOMEOWNERS OVER AGE 62; THOSE OVER AGE 65; AND THOSE OVER AGE 75.
FOR FURTHER INFORMATION, PLEASE CALL 965-2571.

Current Due	1,495.85
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	1,495.85

Printed: 10/15/2007

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027895
Check Date - 02/27/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00115597 02	26 Tennessee AWW	TN, Dada Cty,GA 2006	173.87
			173.87

50008105 Dade County Tax Commissioner

CHECK CONTAINS A VOID PANTOGRAPH MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76027895
DATE 02/27/07

ONE HUNDRED SEVENTY THREE AND 87/100 **********

$*******173.87
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :
Dade County Tax Commissioner
PO Box 349
Trenton GA 30752-0349

RWE GROUP

AUTHORIZED SIGNATURE

⑈76027895⑈ ⑆031202770⑆ 8016584806⑈

See Reverse Side For Easy Opening Instructions

American Water
PO Box 5600
Cherry Hill, NJ 08034

RWE GROUP

Dade County Tax Commissioner
PO Box 349
Trenton GA 30752-0349

Jane I. Moreland
Dade County Tax Commissioner
PO Box 349
Trenton, GA 30752-0349
(706) 657-7563

RECEIVED MAY 10 2007

Return Service Requested

2006 Ad Valorem Tax Notice

006485 1 MB 0.326 1 1 026 035
TENNESSEE AMERICAN WATER CO
AMERICAN WATER SHARED SERVICES
PO BOX 5600
CHERRY HILL NJ 08034-0590

IMPORTANT NOTICES

Certain persons are eligible for certain homestead exemptions from ad valorem taxation. In addition to the regular homestead exemption authorized for all homeowners, certain elderly persons are entitled to additional exemptions. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of these exemptions and are not now receiving the benefit of the exemption, you must apply for the exemption not later than March 1, 2007 in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact:

Dade County Assessor's Board
Dade County Administrative Building, PO Box 421
Trenton, GA 30752
(706) 657-6341

If you feel that your property has been assigned too high a value for tax purposes by the Board of Tax Assessors, you should file a tax return reducing the value not later than April 1, 2007 in order to have an opportunity to have this value lowered for next years' taxes. Information on filing a return can be obtained at the location and phone number above.

2006 State, County & School Ad Valorem Tax Notice

Bill No.	Property Description	Map Number	Fair Mkt Value	Assessed Value	Exempt Value	Taxable Value	Millage Rate	Tax Amount
007814	01 EQUIPMENT	P1 1430	25227	10091		10091	17.230	173.87

Any delinquent tax amount that is overdue is not reflected in this tax statement.

Property owners who have a mortgage shall be responsible for sending bill information to their lending agencies.

If you have questions about the valuation of your property, please direct them to the Board of Assessors at (706) 657-6341.

If you have questions about your bill, please direct them to the Tax Commissioner's Office at (706) 657-7563.

County Local Option Sales Tax Information	
Mills required to produce county budget	10.730
Mill reduction due to sales tax roll back	4.450
Actual millage set by county officials	6.280
Tax savings due to sales tax rollback	44.90

Total of Bills by Tax Type	
STATE	2.52
COUNTY M&O	45.21
SCHOOL M&O	126.14
TOTAL DUE	173.87
DATE DUE	02/28/2007

ĵ PLEASE DETACH HERE AND RETURN THIS PORTION, MAKING SURE THAT OUR RETURN ADDRESS APPEARS THROUGH THE WINDOW IN THE ENVELOPE PRIOR TO SEALING ĵ

TENNESSEE AMERICAN WATER CO
AMERICAN WATER SHARED SERVICES
PO BOX 5600
CHERRY HILL NJ 08034-0590

If this address is incorrect, please write the correct address on this portion

2006006485

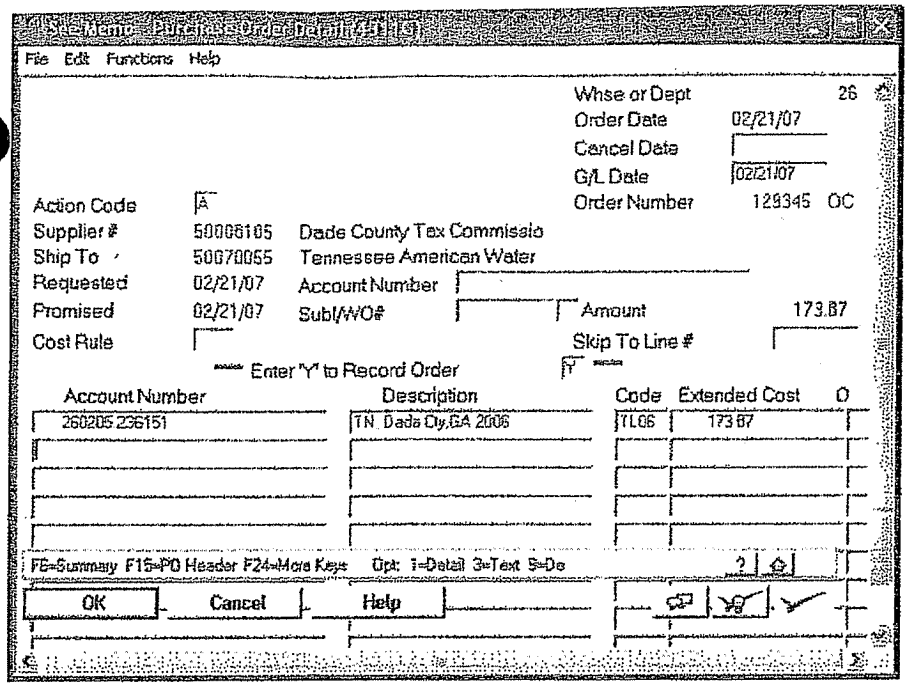
Jane I. Moreland
Dade County Tax Commissioner
PO Box 349
Trenton, GA 30752-0349

PAYMENT INSTRUCTIONS

- Please Make Check or Money Order Payable to: **Dade County Tax Commissioner**
- Please write the bill number(s) on your check.
- If a receipt is desired, please include a stamped, self-addressed envelope.
- If taxes are to be paid by a mortgage company, send them this portion only.
- If you are paying after the due date, please call our office for the full amount due.
- Interest at a rate of 1% per month plus costs begins the day after the due date.
- A 10% penalty is imposed on all property other than homesteaded property with a bill under $500.00 90 days after the due date.

Bill Number	Map Number	Tax Amount
2006 007814	P1 1430	173.87

DATE DUE	TOTAL DUE
02/28/2007	173.87


File Edit Functions Help
Whse or Dept 26
Order Date 02/21/07
Cancel Date
G/L Date 02/21/07
Action Code A
Order Number 129345 OC
Supplier # 50006105 Dade County Tax Commissio
Ship To 50070055 Tennessee American Water
Requested 02/21/07 Account Number
Promised 02/21/07 Sub/WO# Amount 173.87
Cost Rule
Skip To Line #
Enter 'Y' to Record Order
Account Number
Description
Code
Extended Cost
O
260205 236151
TN Dade Cty,GA 2006
TL06
173 87
F5=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 5=De
OK
Cancel
Help

2007 Property Taxes- TENNESSEE - American Water Company

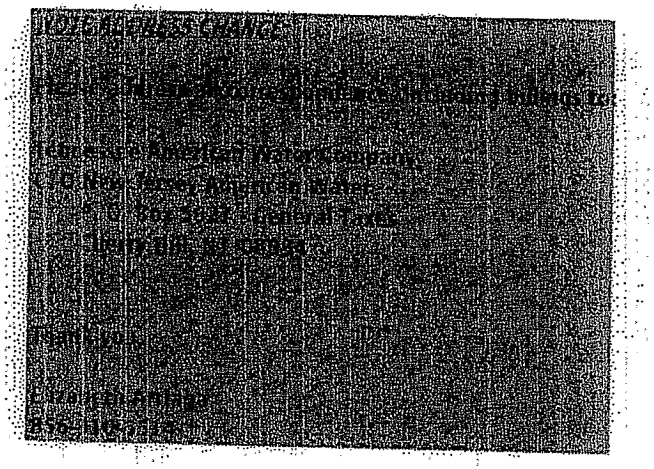
1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District	Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Feb	Date
GA	Dade		Dade County	5,1,4	P Prop	P1 1430P	Dade County Tax Commissioner	50008105	260205.236151	173.87	2/28

129345

2/26/07



TN-TRA-01-Q013-GENERAL TAXES
Page 123 of 147

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No: 76031648
Check Date - 11/29/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00138335 112907	26 Tennessee AWW	Lookout mtn cty prop tax	2,377.96
			2,377.96

26001356 City of Lookout Mountain

CHECK CONTAINS A VOID ANTOGRAPH MICROPRINT BORDER CHEMICAL REACTIVE INK AND WATERMARK ON BACK - HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY

55-277
312

NO. 76031648

DATE 11/29/07

TWO THOUSAND THREE HUNDRED SEVENTY SEVEN AND 96/100 **********

$*****2,377.96
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :

City of Lookout Mountain
Tax Collector
1214 Lula Lake Rd
Lookout Mountain GA 30750

AUTHORIZED SIGNATURE

⑈76031648⑈ ⑆031202770⑆ 80135848066⑈

American Water
PO Box 5600
Cherry Hill, NJ 08034

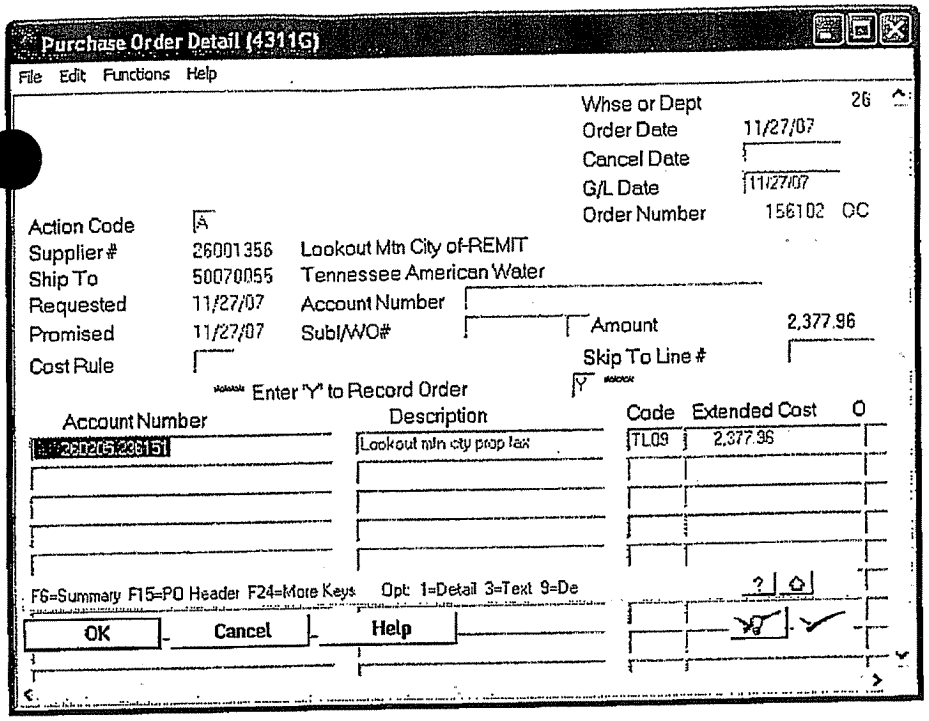
City of Lookout Mountain
Tax Collector
1214 Lula Lake Rd
Lookout Mountain GA 30750

2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District / Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Dec	Date
GA	Walker	04 City of Lookout	3	P Prop	4P870	City of Lookout Mountain	26001356	260205.236151	2,377.96	20-Dec
					Date:11/27/07	Order # 156102		Total=	2,377.96	


Purchase Order Detail (4311G)
File Edit Functions Help
Whse or Dept 26
Order Date 11/27/07
Cancel Date
G/L Date 11/27/07
Order Number 156102 OC
Action Code A
Supplier # 26001356 Lookout Mtn City of-REMIT
Ship To 50070055 Tennessee American Water
Requested 11/27/07 Account Number
Promised 11/27/07 Sub/WO#
Amount 2,377.96
Cost Rule
Skip To Line #
Enter 'Y' to Record Order
Account Number
Description
Code
Extended Cost
0
2202052361511
Lookout mtn city prop tax
TL09
2,377.96
F6=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK
Cancel
Help

11/29/07

City of Lookout Mountain
1214 Lula Lake Road
Lookout Mountain, GA 30750-3118

Tax Payer: TENNESSEE-AMERICAN WATER CO
Map Code: 4P870 020 PERSONAL
Description: CITY OF LOOKOUT MTN, GA
Location:
Bill No: 2007-1056
District: 04 CITY OF LOOKOUT MOUNTAIN

Phone: 706-820-1586 Fax: 706-820-0138

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
0	0	.0000	626,460	12/31/2007			12/31/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
CITY OF LOOKOUT MOUNTAIN	626,460.00	250,584.00		250,584.00	9.540	2,390.57		2,129.96
SALES TAX CREDIT				250,584.00	-1.040		-260.61	
SANITATION	626,460.00	0.00		0.00	.000	248.00		248.00
TOTALS					8.500	2,638.57	-260.61	2,377.96

OCT 29 2007

We encourage you to pay your bill by mail which will avoid the lines and should be more convenient for you. Please put your bill number(s) on your check. Interest and penalty will be added to payments postmarked after December 31, 2007.

For property sold during 2007, the tax bill will remain in the name of the owner as of January 1, 2007 until paid. If the sales contract provided for the buyer to pay the taxes, the seller should forward that person the tax information on the bill.

Current Due	2,377.96
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	2,377.96

Printed: 10/12/2007

2007 Property Tax Statement

Bill No	Due Date	TOTAL DUE
2007-1056	12/31/2007	2,377.96

City of Lookout Mountain
1214 Lula Lake Road
Lookout Mountain, GA 30750-3118

Map : 4P870 020

Payment good through: 12/31/2007
Printed: 10/12/2007

MAKE CHECK OR MONEY ORDER PAYABLE TO:
City of Lookout Mountain

Location:

If you have an escrow account, send a copy of this bill to the mortgage company. We do not send one.

Office hours are 8:00 A.M. - 4:00 P.M. Monday thru Friday.

5% interest will be added to the first month and .75% each additional month if not paid by due date.

**********SINGLE-PIECE
TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SSC
PO BOX 5627
ATTN JAMES JEAN
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

City of Lookout Mountain
1214 Lula Lake Road
Lookout Mountain, GA 30750-3118

Tax Payer: TENNESSEE-AMERICAN WATER CO
Map Code: 4P870 020 PERSONAL
Description: CITY OF LOOKOUT MTN, GA
Location:
Bill No: 2007-1056
District: 04 CITY OF LOOKOUT MOUNTAIN

Phone: 706-820-1586 Fax: 706-820-0138

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
0	0	.0000	626,460	12/31/2007			12/31/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
CITY OF LOOKOUT MOUNTAIN	626,460.00	250,584.00		250,584.00	9.540	2,390.57		2,129.96
SALES TAX CREDIT				250,584.00	-1.040		-260.61	
SANITATION	626,460.00	0.00		0.00	.000	248.00		248.00
TOTALS					8.500	2,638.57	-260.61	2,377.96

We encourage you to pay your bill by mail which will avoid the lines and should be more convenient for you. Please put your bill number(s) on your check. Interest and penalty will be added to payments postmarked after December 31, 2007.

If property sold during 2007, the tax bill will remain in the name of the owner as of January 1, 2007 until paid. If the sales contract provided for the buyer to pay the taxes, the seller should forward that person the tax information on the bill.

Current Due	2,377.96
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	2,377.96

Printed: 10/12/2007

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76031646
Check Date - 11/29/07
Stub 1 of 1

INVOICE NO.		COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00138334	112907	26 Tennessee AWW	Rossville cty prop tax	4,620.72
				4,620.72

26001354 City of Rossville

CHECK CONTAINS A VOID PANTOGRAPH MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK - HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76031646
DATE 11/29/07

FOUR THOUSAND SIX HUNDRED TWENTY AND 72/100 **********

$*****4,620.72
VOID AFTER 90 DAYS

PAY TO THE ORDER OF :

City of Rossville
Property Taxes
PO Box 159
Rossville GA 30741

RWE group

AUTHORIZED SIGNATURE

⑈76031646⑈ ⑆031202770⑆ 8013584806⑈

American Water
PO Box 5600
Cherry Hill, NJ 08034

RWE group

City of Rossville
Property Taxes
PO Box 159
Rossville GA 30741

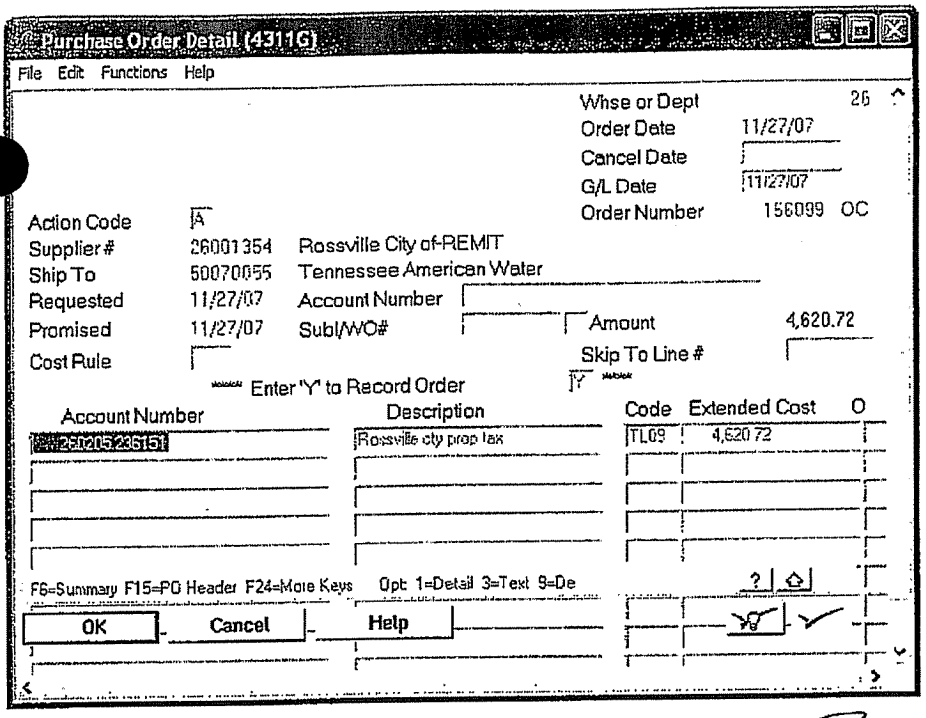
2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township (a) storm water fee
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State
County
District
Municipality
Tax Type
Real or P Prop.

State	County	District Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Dec	Date
GA	Walker	02 City of Rossville	3	R	2-004 063	City of Rossville	26001354	260205.236151	531.15	20-Dec
GA	Walker	02 City of Rossville	3	R	2-024 030	City of Rossville	26001354	260205.236151	776.80	20-Dec
GA	Walker	02 City of Rossville	3	P Prop	2P870 030	City of Rossville	26001354	260205.236151	3,312.77	20-Dec
					Date :11/27/07	Order #156099		Total=	4,620.72	


Purchase Order Detail (4311G)
File Edit Functions Help
Whse or Dept 26
Order Date 11/27/07
Cancel Date
G/L Date 11/27/07
Order Number 156099 OC
Action Code A
Supplier # 26001354 Rossville City of-REMIT
Ship To 50070055 Tennessee American Water
Requested 11/27/07 Account Number
Promised 11/27/07 Subl/WO#
Amount 4,620.72
Cost Rule
Skip To Line #
Enter 'Y' to Record Order Y
Account Number
Description
Code
Extended Cost
O
2502052361 51
Rossville city prop tax
TL09
4,620 72
F6=Summary F15=PO Header F24=More Keys Opt 1=Detail 3=Text 9=De
OK
Cancel
Help

11/29/07

NOV-27-2007 16:04 CITY OF ROSSVILLE 706 861 0765 P.01

City of Rossville
Tax Department
PO Box 159
Rossville, GA 30741-0159
(706) 866-1325

Return Service Requested

2007 Ad Valorem Tax Notice

2007

001479 1 SP 0.410 1 1 900 000
TENNESSEE AMERICAN WATER CO
%AMER WATER SHARED SERV CENTER
3906 CHUCRCH RD
MOUNT LAUREL,NJ 08054

Returned mail

2007 Ad Valorem Tax Notice for Real and Personal Property

Bill No	Property Description	Map Number	Fair Mkt Value	Assessed Value	Exempt Value	Taxable Value	Millage Rate	Tax Amount
001777	02 PILL 10 974	2-004 063	146970	58788		58788	9.035	531.15

Important Messages – Please Read

If you have an escrow account, send a copy of this bill to the mortgage company. We do not send one.

Office hours are 8:00 A.M. – 4:30 P.M. Monday thru Friday.

We encourage you to pay your bill by mail which will avoid the lines and should be more convenient for you. Please put your bill number(s) on your check. Interest and penalty will be added to payments postmarked after December 20, 2007.

For property sold during 2007, the tax bill will remain in the name of the owner as of January 1, 2007 until paid. If the sales contract provided for the buyer to pay the taxes, the seller should forward that person the tax information on the bill.

Local Option Sales Tax Information

Mills required to produce city budget	13.105
Mill reduction due to sales-tax roll back	4.070
Actual mill rate set by city officials	9.035
Tax savings due to sales tax rollback	239.27

Total of Bills by Tax Type

CITY TAX	531.15
TOTAL DUE	531.15
DATE DUE	12/20/2007

⇑ PLEASE DETACH HERE AND RETURN THIS PORTION, MAKING SURE THAT OUR RETURN ADDRESS APPEARS THROUGH THE WINDOW IN THE ENVELOPE PRIOR TO SEALING ⇑

TENNESSEE AMERICAN WATER CO
%AMER WATER SHARED SERV CENTER
3906 CHUCRCH RD
MOUNT LAUREL,NJ 08054

If this address is incorrect, please write the correct address on this portion.

2007001479

City of Rossville
Tax Department
PO Box 159
Rossville, GA 30741-0159

PAYMENT INSTRUCTIONS

- Please Make Check or Money Order Payable to:
  City of Rossville
- Please write the bill number(s) on your check.
- If a receipt is desired, please include a stamped, self-addressed envelope.
- If taxes are to be paid by a mortgage company, send them this portion only.
- If you are paying after the due date, please call our office for the full amount due.
- Interest at a rate of 1% per month begins 30 days after the due date.
- A 10% penalty is imposed on all bills not paid by the due date.

Bill Number	Map Number	Tax Amount
2007001777	2-004 063	531.15

DATE DUE	TOTAL DUE
12/20/2007	531.15

NOV-27-2007 16:05 CITY OF ROSSVILLE 706 861 0765 P.02

City of Rossville
Tax Department
PO Box 159
Rossville, GA 30741-0159
(706) 866-1325

Return Service Requested

2007 Ad Valorem Tax Notice

2007

001241 1 MB 0.360 1 1 005 009
TENN, AMERICAN WATER CO
%SHARED SERVICE CENTER TAX DEP
3906 CHURCH RD
MOUNT LAUREL NJ 08054-1108

Returned Mail

2007 Ad Valorem Tax Notice for Real and Personal Property

Bill No	Property Description	Map Number	Fair Mkt Value	Assessed Value	Exempt Value	Taxable Value	Millage Rate	Tax Amount
001776	02 PILL 65 974	2-024 030	214943	85977		85977	9.035	776.80

Important Messages - Please Read

If you have an escrow account, send a copy of this bill to the mortgage company. We do not send one.

Office hours are 8:00 A.M. – 4:30 P.M. Monday thru Friday.

We encourage you to pay your bill by mail which will avoid the lines and should be more convenient for you. Please put your bill number(s) on your check. Interest and penalty will be added to payments postmarked after December 20, 2007.

For property sold during 2007, the tax bill will remain in the name of the owner as of January 1, 2007 until paid. If the sales contract provided for the buyer to pay the taxes, the seller should forward that person the tax information on the bill.

Total of Bills by Tax Type

CITY TAX	776.80
TOTAL DUE	776.80
DATE DUE	12/20/2007

Local Option Sales Tax Information

Mills required to produce city budget	13.105
Mill reduction due to sales tax roll back	4.070
Actual mill rate set by city officials	9.035
Tax savings due to sales tax rollback	349.93

↑ PLEASE DETACH HERE AND RETURN THIS PORTION, MAKING SURE THAT OUR RETURN ADDRESS APPEARS THROUGH THE WINDOW IN THE ENVELOPE PRIOR TO SEALING ↑

TENN, AMERICAN WATER CO
%SHARED SERVICE CENTER TAX DEP
3906 CHURCH RD
MOUNT LAUREL NJ 08054-1108

If this address is incorrect, please write the correct address on this portion.

2007001241

City of Rossville
Tax Department
PO Box 159
Rossville, GA 30741-0159

PAYMENT INSTRUCTIONS

- Please Make Check or Money Order Payable to: **City of Rossville**
- Please write the bill number(s) on your check.
- If a receipt is desired, please include a stamped, self-addressed envelope.
- If taxes are to be paid by a mortgage company, send them this portion only.
- If you are paying after the due date, please call our office for the full amount due.
- Interest at a rate of 1% per month begins 30 days after the due date.
- A 10% penalty is imposed on all bills not paid by the due date.

Bill Number	Map Number	Tax Amount
2007 001776	2-024 030	776.80

DATE DUE	TOTAL DUE
12/20/2007	776.80

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76031647
Check Date - 11/29/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00138332 112907	26 Tennessee AWW	Walker Cnty prop tax	23,258.86
			23,258.86

7007 0710 0003 8730 5639

26001355 WALKER CO TAX COMMISSIONER

CHECK CONTAINS A VOID PANTOGRAPH MICROPRINT BORDER, CHEMICAL REACTANT AND A WATERMARK ON BACK - HOLD AT AN ANGLE TO VIEW

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76031647

DATE 11/29/07

TWENTY THREE THOUSAND TWO HUNDRED FIFTY EIGHT AND 86/100 **********

$****23,258.86
VOID AFTER 90 DAYS

PAY TO THE
ORDER OF : WALKER CO TAX COMMISSIONER
P O BOX 628
LAFAYETTE GA 30728

AUTHORIZED SIGNATURE

⑈76031647⑈ ⑆031202770⑆ 8013584806⑈

American Water
PO Box 5600
Cherry Hill, NJ 08034

WALKER CO TAX COMMISSIONER
P O BOX 628
LAFAYETTE GA 30728

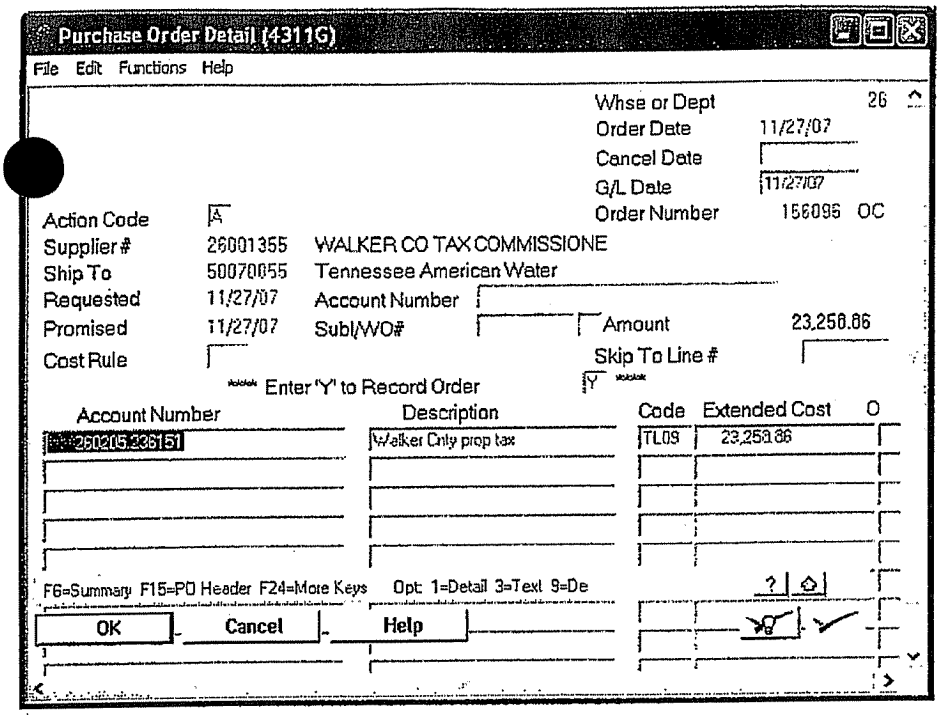
2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District / Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Dec	Date
GA	Walker	Walker County	5,1,4	R	2-004 063	Carolyn W. Walker, Walker County Tax C	26001355	260205.236151	1,445.36	20-Dec
GA	Walker	Walker County	5,1,4	R	2-024 030	Carolyn W. Walker, Walker County Tax C	26001355	260205.236151	2,113.83	20-Dec
GA	Walker	Walker County	5,1,4	P Prop	2P870 030	Carolyn W. Walker, Walker County Tax C	26001355	260205.236151	9,014.71	20-Dec
GA	Walker	Walker County	5,1,4	P Prop	4P870 020	Carolyn W. Walker, Walker County Tax C	26001355	260205.236151	6,160.86	20-Dec
GA	Walker	Walker County	5,1,4	P Prop	0P870 010	Carolyn W. Walker, Walker County Tax C	26001355	260205.236151	3,872.53	20-Dec
GA	Walker	Walker County	5,1,4,3	P Prop	6P870 010	Carolyn W. Walker, Walker County Tax C	26001355	260205.236151	651.57	20-Dec

Date:11/27/07 Order # 156096 Total= 23,258.86


Purchase Order Detail (4311G)
File Edit Functions Help
Whse or Dept 26
Order Date 11/27/07
Cancel Date
G/L Date 11/27/07
Action Code A
Order Number 156095 OC
Supplier # 26001355 WALKER CO TAX COMMISSIONE
Ship To 50070055 Tennessee American Water
Requested 11/27/07 Account Number
Promised 11/27/07 Subl/WO# Amount 23,256.86
Cost Rule Skip To Line #
Enter 'Y' to Record Order Y
Account Number Description Code Extended Cost O
250205.236151 Walker Cnty prop tax TL09 23,256.86
F6=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK Cancel Help

2007 Property Tax Statement

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Walker County Tax Commissioner

**********MIXED AADC 373
TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SSC
PO BOX 5627
ATTN JAMES JEAN
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Bill No:	Due Date	TOTAL DUE
2007-83185	12/20/2007	651.57

Map : 6P870 010

Payment good through: 12/20/2007
Printed: 09/18/2007

Location:

YOU CAN PAY AT BOTH OFFICES OR BY MAil or by Phone. PLEASE WRITE THE BILL NUMBER(S) ON CHECK . VISA AND MASTERCARD ARE ACCEPTED. For a receipt include a stamped, self-addressed envelope. IF YOU ARE PAYING AFTER THE DUE DATE, PLEASE CALL 638-2929 FOR the full amount due. State law requires all bills be sent to the OWNER as of January 1 of the tax year.If taxes are paid by mortgage co, send them top of bill. PLEASE REMEMBER, YOUR TAX COMMISSIONER IS NOT RESPONSIBLE FOR PROPERTY VALUES OR TAX RATES. YOUR TAX COMMISSIONER IS only THE COLLECTOR. IF YOU HAVE SOLD THE PROPERTY PLEASE FORWARD THE BILL TO THE NEW OWNER.

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Tax Payer: TENNESSEE-AMERICAN WATER CO
Map Code: 6P870 010 PERSONAL
Description: FT OGLETHORPE, GA
Location:
Bill No: 2007-83185
District: 06 CITY OF FORT OGLETHORPE

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
0	0	.0000	51,690	12/20/2007			12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	51,690.00	20,676.00		20,676.00	.250	5.17		5.17
COUNTY M&O	51,690.00	20,676.00		20,676.00	10.345	213.89		140.30
COUNTY SALES TAX CREDIT				20,676.00	-3.559		-73.59	
SCHOOL M&O	51,690.00	20,676.00		20,676.00	17.550	362.86		362.86
CITY OF FT OGL	51,690.00	20,676.00		20,676.00	6.928	143.24		143.24
TOTALS					31.514	725.16	-73.59	651.57

Residents of Walker County are eligible for a Homestead Exemption on the property they Own and Occupy as their primary residence on January 1 of the Taxable year. On January 1 FOLLOWING homeowners 62nd; 65th; 70th and 75th birthdays, additional exemptions based on INCOME property limits are offered but you must apply for them. Applications for all homestead exemptions may be made year round in one of the Tax Commissioner's Offices. March 1 is the deadline for the current tax year. For further information call 638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn W. Walker

Current Due	651.57
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	651.57

Printed: 09/18/2007

2007 Property Tax Statement

Bill No.	Due Date	TOTAL DUE
2007-83182	12/20/2007	3,872.53

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Map : 0P870 010

Payment good through: 12/20/2007
Printed: 11/27/2007

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Walker County Tax Commissioner

Location:

YOU CAN PAY AT BOTH OFFICES OR BY MAIL or by Phone. PLEASE WRITE THE BILL NUMBER(S) ON CHECK. VISA AND MASTERCARD ARE ACCEPTED. For a receipt include a stamped, self-addressed envelope. IF YOU ARE PAYING AFTER THE DUE DATE, PLEASE CALL 638-2928 FOR the full amount due. State law requires all bills be sent to the OWNER as of January 1 of the tax year. If taxes are paid by mortgage co, send them top of bill. PLEASE REMEMBER, YOUR TAX COMMISSIONER IS NOT RESPONSIBLE FOR PROPERTY VALUES OR TAX RATES. YOUR TAX COMMISSIONER IS only THE COLLECTOR. IF YOU HAVE SOLD THE PROPERTY PLEASE FORWARD THE BILL TO THE NEW OWNER.

TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SSC
PO BOX 5627
ATTN JAMES DEAN
CHERRY HILL, NJ 08034-0000

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Tax Payer: TENNESSEE-AMERICAN WATER CO
Map Code: 0P870 010 PERSONAL
Description: UNINCORPORATED AREAS IN WALKER
Location:
Bill No: 2007-83182
District: 05 WALKER COUNTY UNINCORPORATE

Phone: Fax:

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
0	0	.0000	435,390	12/20/2007			12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	435,390.00	174,156.00		174,156.00	.250	43.54		43.54
COUNTY M&O	435,390.00	174,156.00		174,156.00	10.345	1,801.64		772.55
COUNTY SALES TAX CREDIT				174,156.00	-3.559		-619.82	
COUNTY INSURANCE TAX CREDIT				174,156.00	-2.350		-409.27	
SCHOOL M&O	435,390.00	174,156.00		174,156.00	17.550	3,056.44		3,056.44
TOTALS					22.236	4,901.62	-1,029.09	3,872.53

Residents of Walker County are eligible for a Homestead Exemption on the property they Own and Occupy as their primary residence on January 1 of the Taxable year. On January 1 FOLLOWING the homeowners 62nd; 65th; 70th and 75th birthdays, additional exemptions based on INCOME and property limits are offered but you must apply for them. Applications for all homestead exemptions may be made year round in one of the Tax Commissioner's Offices. March 1 is the deadline for the current tax year. For further information call 638-2928. Thank you for allowing me to serve as your Tax Commissioner. Carolyn W. Walker

Current Due	3,872.53
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	3,872.53

2007 Property Tax Statement

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Walker County Tax Commissioner

Bill No	Due Date	TOTAL DUE
2007-83184	12/20/2007	6,160.86

Map : 4P870 020

Payment good through: 12/20/2007
Printed: 09/18/2007

Location:

YOU CAN PAY AT BOTH OFFICES OR BY MAil or by Phone. PLEASE WRITE THE BILL NUMBER(S) ON CHECK . VISA AND MASTERCARD ARE ACCEPTED. For a receipt include a stamped, self-addressed envelope. IF YOU ARE PAYING AFTER THE DUE DATE, PLEASE CALL 638-2929 FOR the full amount due. State law requires all bills be sent to the OWNER as of January 1 of the tax year.If taxes are paid by mortgage co, send them top of bill. PLEASE REMEMBER, YOUR TAX COMMISSIONER IS NOT RESPONSIBLE FOR PROPERTY VALUES OR TAX RATES. YOUR TAX COMMISSIONER IS only THE COLLECTOR. IF YOU HAVE SOLD THE PROPERTY PLEASE FORWARD THE BILL TO THE NEW OWNER.

**********MIXED AADC 373
TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SSC
PO BOX 5627
ATTN JAMES JEAN
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Tax Payer: TENNESSEE-AMERICAN WATER CO
Map Code: 4P870 020 PERSONAL
Description: CITY OF LOOKOUT MTN, GA
Location:
Bill No: 2007-83184
District: 04 CITY OF LOOKOUT MOUNTAIN

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through:	Exemptions
0	0	.0000	626,460	12/20/2007			12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	626,460.00	250,584.00		250,584.00	.250	62.65		62.65
COUNTY M&O	626,460.00	250,584.00		250,584.00	10.345	2,592.29		1,700.46
COUNTY SALES TAX CREDIT				250,584.00	-3.559		-891.83	
SCHOOL M&O	626,460.00	250,584.00		250,584.00	17.550	4,397.75		4,397.75
TOTALS					24.586	7,052.69	891.83	6,160.86

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Current Due	6,160.86
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	6,160.86

Printed: 09/18/2007

2007 Property Tax Statement

Carolyn W. Walker
Walker County Tax Commissioner
[redacted]1 Farris Street
[redacted]O. Box 628
La Fayette, GA 30728

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Walker County Tax Commissioner

**********MIXED AADC 373
TENNESSEE-AMERICAN WATER CO
C/O AMERICAN WATER SSC
PO BOX 5627
ATTN JAMES JEAN
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Bill No	Due Date	TOTAL DUE
2007-83183	12/20/2007	9,014.71

Map : 2P870 030

Payment good through: 12/20/2007
Printed: 09/18/2007

Location:

YOU CAN PAY AT BOTH OFFICES OR BY MAil or by Phone. PLEASE WRITE THE BILL NUMBER(S) ON CHECK . VISA AND MASTERCARD ARE ACCEPTED. For a receipt include a stamped, self-addressed envelope. IF YOU ARE PAYING AFTER THE DUE DATE, PLEASE CALL 638-2929 FOR the full amount due. State law requires all bills be sent to the OWNER as of January 1 of the tax year.If taxes are paid by mortgage co, send them top of bill. PLEASE REMEMBER, YOUR TAX COMMISSIONER IS NOT RESPONSIBLE FOR PROPERTY VALUES OR TAX RATES. YOUR TAX COMMISSIONER IS only THE COLLECTOR. IF YOU HAVE SOLD THE PROPERTY PLEASE FORWARD THE BILL TO THE NEW OWNER.

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Tax Payer: TENNESSEE-AMERICAN WATER CO
Map Code: 2P870 030 PERSONAL
Description: CITY OF ROSSVILLE, GA
Location:
Bill No: 2007-83183
District: 02 CITY OF ROSSVILLE

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
0	0	.0000	916,650	12/20/2007			12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	916,650.00	366,660.00		366,660.00	.250	91.67		91.67
COUNTY M&O	916,650.00	366,660.00		366,660.00	10.345	3,793.10		2,488.16
COUNTY SALES TAX CREDIT				366,660.00	-3.559		-1,304.94	
SCHOOL M&O	916,650.00	366,660.00		366,660.00	17.550	6,434.88		6,434.88
TOTALS					24.586	10,319.65	-1,304.94	9,014.71

Residents of Walker County are eligible for a Homestead Exemption on the property they Own and Occupy as their primary residence on January 1 of the Taxable year. On January 1 FOLLOWING [redacted]e homeowners 62nd; 65th; 70th and 75th birthdays, additional exemptions based on INCOME [redacted]d property limits are offered but you must apply for them. Applications for all homestead exemptions may be made year round in one of the Tax Commissioner's Offices. March 1 is the deadline for the current tax year. For further information call 638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn W. Walker

Current Due	9,014.71
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	9,014.71

Printed: 09/18/2007

2007 Property Tax Statement

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Walker County Tax Commissioner

TENN, AMERICAN WATER CO
%: AMERICAN WATER SSC
P.O. BOX 5627
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Bill No	Due Date	TOTAL DUE
2007-29060	12/20/2007	2,113.83

Map : 2-024 030

Payment good through: 12/20/2007
Printed: 10/18/2007

Location:

YOU CAN PAY AT BOTH OFFICES OR BY MAil or by Phone. PLEASE WRITE THE BILL NUMBER(S) ON CHECK . VISA AND MASTERCARD ARE ACCEPTED. For a receipt include a stamped, self-addressed envelope. IF YOU ARE PAYING AFTER THE DUE DATE, PLEASE CALL 638-2929 FOR the full amount due. State law requires all bills be sent to the OWNER as of January 1 of the tax year.If taxes are paid by mortgage co, send them top of bill. PLEASE REMEMBER, YOUR TAX COMMISSIONER IS NOT RESPONSIBLE FOR PROPERTY VALUES OR TAX RATES. YOUR TAX COMMISSIONER IS only THE COLLECTOR. IF YOU HAVE SOLD THE PROPERTY PLEASE FORWARD THE BILL TO THE NEW OWNER.

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Tax Payer: TENN, AMERICAN WATER CO
Map Code: 2-024 030 REAL
Description: PTLL 65 9/4
Location:
Bill No: 2007-29060
District: 02 CITY OF ROSSVILLE

Phone: Fax:

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions
212,063	2,880	.0000	214,943	12/20/2007		12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	214,943.00	85,977.00		85,977.00	.250	21.49		21.49
COUNTY M&O	214,943.00	85,977.00		85,977.00	10.345	889.43		583.44
COUNTY SALES TAX CREDIT				85,977.00	-3.559		-305.99	
SCHOOL M&O	214,943.00	85,977.00		85,977.00	17.550	1,508.90		1,508.90
TOTALS					24.586	2,419.82	-305.99	2,113.83

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Current Due	2,113.83
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	2,113.83

Printed: 10/18/2007

2007 Property Tax Statement

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Bill No	Due Date	TOTAL DUE
2007-29073	12/20/2007	1,445.36

Map : 2-004 063

Payment good through: 12/20/2007
Printed: 10/18/2007

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Walker County Tax Commissioner

Location:

YOU CAN PAY AT BOTH OFFICES OR BY MAil or by Phone. PLEASE WRITE THE BILL NUMBER(S) ON CHECK . VISA AND MASTERCARD ARE ACCEPTED. For a receipt include a stamped, self-addressed envelope. IF YOU ARE PAYING AFTER THE DUE DATE, PLEASE CALL 638-2929 FOR the full amount due. State law requires all bills be sent to the OWNER as of January 1 of the tax year.If taxes are paid by mortgage co, send them top of bill. PLEASE REMEMBER, YOUR TAX COMMISSIONER IS NOT RESPONSIBLE FOR PROPERTY VALUES OR TAX RATES. YOUR TAX COMMISSIONER IS only THE COLLECTOR. IF YOU HAVE SOLD THE PROPERTY PLEASE FORWARD THE BILL TO THE NEW OWNER.

TENNESSEE AMERICAN WATER CO
%: AMERICAN WATER SSC
P.O. BOX 5627
CHERRY HILL, NJ 08034

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Carolyn W. Walker
Walker County Tax Commissioner
101 Farris Street
P.O. Box 628
La Fayette, GA 30728

Tax Payer: TENNESSEE AMERICAN WATER CO
Map Code: 2-004 063 REAL
Description: PTLL 10 9/4
Location:
Bill No: 2007-29073
District: 02 CITY OF ROSSVILLE

Phone: Fax:

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions
21,840	125,130	.0000	146,970	12/20/2007		12/20/2007	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	146,970.00	58,788.00		58,788.00	.250	14.70		14.70
COUNTY M&O	146,970.00	58,788.00		58,788.00	10.345	608.16		398.93
COUNTY SALES TAX CREDIT				58,788.00	-3.559		-209.23	
SCHOOL M&O	146,970.00	58,788.00		58,788.00	17.550	1,031.73		1,031.73
TOTALS					24.586	1,654.59	-209.23	1,445.36

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Current Due	1,445.36
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	1,445.36

Printed: 10/18/2007

Hamilton County Trustee
Property Tax Inquiry

Carl E. Levi - Hamilton County Trustee
210 Courthouse @ 625 Georgia Ave.
Chattanooga, TN 37402
Phone: (423) 209-7270 Fax: (209) 209-7271
Hours: Mon - Fri 8:00am-4:00pm except designated holidays

Hamilton County Tennessee
A great place to work and live.

- Trustee Home
- Satellite Location Directions
- General Property Tax FAQs
- Pay Your Property Tax Online
- 2007 Property Tax Rates

Email the Trustee

- 2007 Tax Roll File
- Trustee File Download
- Delinquent File Download

Other Links

County Officials & Departments
Hamilton County Courts
Calendar of Events

Trustee - Tax Bill

Return to Property Details **Printing Tips**

State Grid	108D A 002.02	**Flags**	None
District	Chattanooga (1)		
Property Address	4117 MOUNTAIN CREEK RD		

Bill Type	Real Property	**Bill Year**	2007
Status	Active	**Bill #**	60103
Mailing Address	TENNESSEE AMERICAN WATER CO 01101 BROAD ST CHATTANOOGA TN, 37401	**Assessment**	$23,500.00
Legal Desc	1. *NEW PARCEL FOR 2005 2. LT 1 TAWG & MCDONALD SUB 3. PB79 PG109 4. OUT OF 108D-A-2.01 & 3.01 FOR		

Billing Information

Date	Transaction Type	Fee Type	Amount
9/16/2007	Tax Billing	County Tax	$741.00

Total Due $741.00

MAKE CHECKS PAYABLE AND MAIL TO:

HAMILTON COUNTY TRUSTEE
625 Georgia Ave., Room 210
Chattanooga, TN 37402-1494

American Water
PO Box 5600
Cherry Hill, NJ 08034

A/P Phone 1-866-777-8426 (Opt. 2,0,1,2)

Check No. - 76027577
Check Date - 02/05/07
Stub 1 of 1

INVOICE NO.	COMPANY NO./NAME	REMARKS	INVOICE AMOUNT
00113872 02	26 Tennessee AWW	TN Chattanooga City	680.00
			680.00

26001228 Carl E Levi City Treasurer

CHECK PRINTED ON SAFETY PAPER - SEE BACK FOR SECURITY FEATURES

American Water
PO Box 5600
Cherry Hill, NJ 08034

PNC BANK, NA
NEW JERSEY
55-277
312

NO. 76027577
DATE 02/05/07

SIX HUNDRED EIGHTY AND 00/100 **********

$*******680.00
VOID AFTER 90 DAYS

PAY TO THE
ORDER OF : Carl E Levi City Treasurer
Court House Rm 210
Chattanooga TN 37402

AUTHORIZED SIGNATURE

⑈76027577⑈ ⑆031202770⑆ 8013584806⑈

American Water
PO Box 5600
Cherry Hill, NJ 08034

Carl E Levi City Treasurer
Court House Rm 210
Chattanooga TN 37402

2007 Property Taxes- TENNESSEE - American Water Company

1-county
2-township **(a) storm water fee**
3-boro/city
4-school district
5-other
P-Purta

www.hamiltonTn.gov/trustee

State	County	District	Municipality	Tax Type	Real or P Prop.	Map Location	Payee	Vendor #	GL Acct#	Feb	Date
TN	Hamilton		Chattanooga City			108 D 002.02	Carl E, Levy, Hamilton County Trustee	26001228	260205.236151	680.00	2/28
									Total	680.00	
									Order #	127632	

2/2/07

TN-TRA-01-Q013-GENERAL TAXES
Page 145 of 147

Carl E. Levi, Hamilton County Trustee
Room 210 Hamilton County Courthouse
Chattanooga, TN 37402
Phone: (423) 209-7270
WWW.HamiltonTn.gov/Trustee

TAXES ARE DUE AND PAYABLE ON
OCTOBER 1, 2006
AND MUST BE PAID BY
FEBRUARY 28, 2007

TAX BILL NO
2006059257

ADDRESS OF PROPERTY
4117 MOUNTAIN CREEK RD

TAXPAYER MAILING ADDRESS
TENNESSEE AMERICAN WATER CO 1101 BROAD ST CHATTANOOGA, TN 37401

IF YOU HAVE A QUESTION REGARDING THE APPRAISAL OR ASSESSMENT OF THIS TAX NOTICE, YOU MAY CONTACT THE ASSESSOR OF PROPERTY AT (423) 209-7300.

HAMILTON COUNTY, TENNESSEE
Real Property Tax Notice

TAX YEAR
2006

DESCRIPTION OF PROPERTY	NOTES
LT 1 TAWG & MCDONALD SUB PB79 PG109 OUT OF 108D-A-2.01 & 3.01 FOR	

MORTGAGE CODE		DIST	MAP NO	GP	CTL MAP	PARCEL	SI NT
		1	108D	A	108D	002.02	

TAX OR FEE	ASSESSMENT	TAX RATE	AMOUNT DUE
Hamilton County Property Tax	$23,500	2.8940	$680.00
TOTAL AMOUNT DUE			$680.00

2006 Taxes may be paid at all First Tennessee Bank branches in Hamilton County

CREDIT CARD – PAY ONLINE
(A 2% Convenience Fee will be assessed by the Financial Institution)
www.HamiltonTn.gov

YOUR CANCELLED CHECK IS YOUR RECEIPT

IF YOUR TAXES ARE PAID BY A MORTGAGE COMPANY, PLEASE FORWARD THIS NOTICE TO THEM

THIS STUB MUST BE RETURNED WITH YOUR PAYMENT

OWNER:
TENNESSEE AMERICAN WATER CO
ADDRESS OF PROPERTY:
4117 MOUNTAIN CREEK RD

108D A 002.02

TAX YEAR
2006

TAX BILL NO	AMOUNT DUE
2006059257	$680.00

YOUR CANCELLED CHECK IS YOUR RECEIPT. HOWEVER, IF YOU DESIRE A VALIDATED RECEIPT, PLEASE RETURN BOTH PORTIONS OF THIS TAX NOTICE WITH A SELF-ADDRESSED STAMPED ENVELOPE
PLEASE DO NOT MAIL CASH.
TO INSURE PROPER CREDIT, PLEASE WRITE YOUR BILL NUMBER ON YOUR CHECK

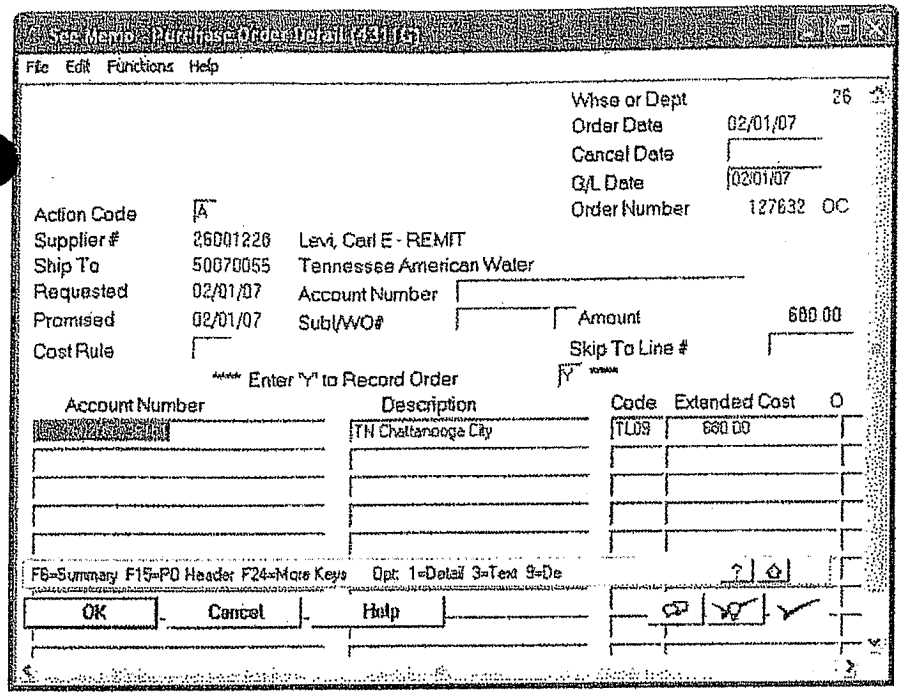
REQUEST FOR MAILING ADDRESS CHANGE

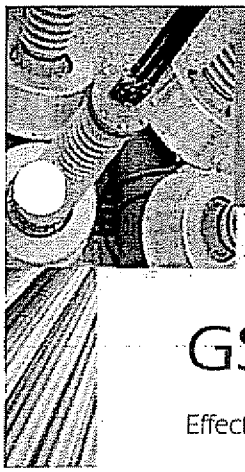
NAME _____
ADDRESS _____
CITY & STATE _____
ZIP _____ PHONE NO _____

MAKE YOUR CHECK PAYABLE TO

Hamilton County Trustee
P.O. Box 11047
Chattanooga, TN 37401

5505552006059257 0600006800DN


Src Memo Purchase Order Detail (431G)
File Edit Functions Help
Whse or Dept 26
Order Date 02/01/07
Cancel Date
G/L Date 02/01/07
Order Number 127632 OC
Action Code A
Supplier # 26001226 Levi, Carl E - REMIT
Ship To 50070055 Tennessee American Water
Requested 02/01/07 Account Number
Promised 02/01/07 Sub/WO# Amount 680 00
Cost Rule Skip To Line #
**** Enter 'Y' to Record Order Y ****
Account Number Description Code Extended Cost O
TN Chattanooga City TL09 680 00
F6=Summary F15=PO Header F24=More Keys Opt: 1=Detail 3=Text 9=De
OK Cancel Help



GSA Rate Schedule Summary

Effective April 1, 2008

Availability

This rate applies to the firm power requirements of commercial and manufacturing customers with contract demands of 5,000 kW or less

Base Electric Charges

GSA-1 and 2

These rates apply to customers whose contract demand or highest billing demand in the latest 12 months is not more than 1,000 kW

Monthly Customer Charge.	$9 90 per delivery point (account)
Monthly Demand Charge.	First 50 kW – no charge Over 50 kW – $12 79 per kW
Monthly Energy Usage Charge.	First 15,000 kWh – 8 575¢ per kWh * Additional kWh over 15,000 – 4 459¢ per kWh*

GSA-3

This rate applies to customers whose contract demand or highest billing demand in the latest 12 months is greater than 1,000 kW Manufacturers with Standard Industrial Classification (SIC) codes 20 – 39 and demands above 1,000 kW receive a Manufacturing Credit

Monthly Customer Charge.	$160 63 per delivery point (account)
Monthly Demand Charge:	First 1,000 kW - $12 51 per kW Additional kW over 1,000 - $14 38 per kW
Monthly Energy Usage Charge.	4 459¢ per kWh*
Excess Demand Charge:	If the customer's billing demand is greater than 2,500 kW, there will be an additional charge of $14 38 per kW of the demand amount by which their billing demand exceeds the higher of 2,500 kW or their contract demand
Manufacturing Credit.	This credit is only for manufacturers with SIC codes 20 through 39 who are above 1,000 kW (but less than or equal to 5,000 kW) metered demand The credit is calculated as follows: • First 1,000 kW, a credit of $1 38 per kW is applied • Remaining kW, a credit of $1 63 per kW is applied • For all energy usage, a credit of 0 54¢ per kWh is applied

* Subject to current fuel cost adjustment
Current fuel cost adjustment available at www epb net

epb Electric Power

Determination of Demand

EPB meters the demand in kW for customers who have the ability to exceed 50 kW. The billing demand will be the higher of:

1) the metered kW.
2) 85% of the metered kVA,
3) 30% of the contract demand, or
4) 30% of the highest billing demand in the latest 12 months

Minimum Bill

When a customer significantly reduces their electric energy consumption, but chooses to keep their account active, EPB will calculate a minimum bill based on the terms and conditions of the contract.

Seasonal Service

Seasonal service is for customers below 2,500 kW demand who have a need for electric service, but do not run their operation very often during the year. With seasonal service, the Determination of Demand and Minimum Bill sections of the rate schedule do not apply. However, the customer would need to operate infrequently because the demand and energy usage charges are higher than normal. Specifically, 1.03¢ per kWh is added to the Monthly Energy Usage Charge and $3.09 per kW is added to the Monthly Demand Charge (where applicable).

Contract Requirement

Customers whose demand exceeds 50 kW shall have a power contract with an initial term of one (1) year.

Complete Rate Information

This GSA Rate Schedule Summary is a condensed version of the official April 2008 rate schedule and is only intended to be used for informational purposes. For more complete and specific details, please call EPB at 648-1BIZ (1249) to request the more comprehensive Rate Schedule for April 2008. Please note that all bills are calculated based on the official rate schedule and fuel cost adjustment formula and electric service is subject to EPB's Rules and Regulations.

Tennessee American Water Co.
320-0030.000
Rate GSA-3

EFFECTIVE RATE	BILLING DATE	KW	KVA	BILLING DEMAND	KWH	CUSTOMER CHARGE $	KW $	KWH $	FCA $	MANUF. CREDIT $	TAXES $	TOTAL $
1-Jul-07	9/7/2007	2866	3262.103	2866	1865922	$160.63	$37,141.62	$78,200.79	$1,660.67	$0.00	$1,757.46	$118,921.17
1-Apr-08	9/7/2007	2866	3262.103	2866	1865922	$160.63	$39,343.08	$83,201.46	$10,542.46	$0.00	$1,998.71	$135,246.35
											Difference	$16,325.18

The Fuel Cost Adjustment (FCA) used in the estimate will be effective for the quarter beginning 4/1/08.





EPB Retail Rate Summary

Effective April 1, 2008

Customer Rate Class	Charge Type	Monthly Rate
Residential Customer	Customer Charge	$7.25
	Usage Charge (per Kilowatt Hour)	7.608¢*
Small Commercial (GSA1)		
Demand of 50 kW or less		
Metered Accounts	Customer Charge	$9.90
	Usage Charge (per Kilowatt Hour)	$0.08575*
Non-Metered Accounts	Customer Charge	$2.94
	Usage Charge (per Kilowatt Hour)	$0.08575*
Commercial (GSA2)	Customer Charge	$9.90 ✓
Demand greater than 50 kW, but not more than 1,000 kW	Kilowatt Demand Charge above 50 kW	$12.79 — 13.05
	Usage Charge (per Kilowatt Hour)—1st 15,000 kWh .09148	$0.08575* + .00573 .0921
	Usage Charge (per Kilowatt Hour)—above 15,000 kWh .05024	$0.04459* + .00565 .050
	Seasonal Demand Charge above 50 kW (not to exceed 2,500 kW)	$15.88
	Seasonal Usage Charge (per Kilowatt Hour)—up to 15,000 kWh	$0.09605*
Commercial/Manufacturing (GSA3)	Customer Charge	$160.63 ✓
Demand greater than 1,000 kW, but not more than 5,000 kW	Kilowatt Demand Charge for the first 1,000 kW	$12.51 — 12.71
	Kilowatt Demand Charge above 1,000 kW	$14.38 — 14.59
	Usage Charge (per Kilowatt Hour)	$0.04459*
	SIC Codes 20 – 39 receive a Manufacturing Credit	+ .00565 = .05024 — .0501
Large Commercial (GSB)	Customer Charge	$1560.00
Demand greater than 5,000 kW, but not more than 15,000 kW	Demand Charge—Actual for all Firm kW Demand	$14.03
	Excess Demand Charge—(based on customer's contract amount)	$14.03
	Usage Charge. Block 1—first 620 hours x peak Demand kW	$0.03804*
	Usage Charge. Block 2—all additional Kilowatt Hours	$0.03104*
	Facilities Rental Charge at 12 kV:	
	• First 10,000 kW Demand	$0.93
	• Over 10,000 kW Demand	$0.73
	Facilities Rental Charge at 46 kV:	$0.36
Very Large Commercial (GSC)	Customer Charge	$1560.00
Demand greater than 15,000 kW, but not more than 25,000 kW	Demand Charge—Actual for all Firm kW Demand	$13.70
	Excess Demand Charge—(based on customer's contract amount)	$13.70
	Usage Charge. Block 1—first 620 hours x peak Demand kW	$0.03804*
	Usage Charge. Block 2—all additional Kilowatt Hours	$0.03104*
	Facilities Rental Charge at 12 kV:	
	• First 10,000 kW Demand	$0.93
	• Over 10,000 kW Demand	$0.73
	Facilities Rental Charge at 46 kV:	$0.36

epb Electric Power

* Subject to current fuel cost adjustment
Current fuel cost adjustment available at www.epb.net



Customer Rate Class	Charge Type	Monthly Rate
Extra Large Commercial (GSD) Demand greater than 25,000 kW	Customer Charge Demand Charge—Actual for all Firm kW Demand Excess Demand Charge—(based on customer's contract amount) Usage Charge (per Kilowatt Hour) Facilities Rental Charge at 12 kV: • First 10,000 kW Demand • Over 10,000 kW Demand Facilities Rental Charge at 46 kV:	$1560 00 $16 88 $16 88 $0 03050* $0 93 $0 73 $0 36
Large Manufacturers (MSB) Part 1 Demand of 5,000 kW or less with contract greater than 5,000 kW, but not more than 15,000 kW (SIC Codes 20 – 39)	Customer Charge Demand Charge—Actual for all Firm kW Demand Excess Demand Charge—(based on customer's contract amount) Usage Charge, Block 1—first 620 hours x peak Demand kW Usage Charge, Block 2—all additional Kilowatt Hours Facilities Rental Charge at 12 kV: • First 10,000 kW Demand • Over 10,000 kW Demand Facilities Rental Charge at 46 kV:	$1560 00 $12 07 $12 07 $0 03239* $0 02641* $0 93 $0 73 $0 36
Large Manufacturers (MSB) Part 2 Demand greater than 5,000 kW, but not more than 15,000 kW (SIC Codes 20 – 39)	Customer Charge Demand Charge—Actual for all Firm kW Demand Excess Demand Charge—(based on customer's contract amount) Usage Charge, Block 1—first 620 hours x peak Demand kW Usage Charge, Block 2—all additional Kilowatt Hours Facilities Rental Charge at 12 kV: • First 10,000 kW Demand • Over 10,000 kW Demand Facilities Rental Charge at 46 kV:	$1560 00 $11 43 $11 43 $0 03075* $0 02511* $0 93 $0 73 $0 36
Very Large Manufacturers (MSC) Demand greater than 15,000 kW, but not more than 25,000 kW (SIC Codes 20 – 39)	Customer Charge Demand Charge—Actual for all Firm kW Demand Excess Demand Charge—(based on customer's contract amount) Usage Charge, Block 1—first 620 hours x peak Demand kW Usage Charge, Block 2—all additional Kilowatt Hours Facilities Rental Charge at 12 kV: • First 10,000 kW Demand • Over 10,000 kW Demand Facilities Rental Charge at 46 kV:	$1560 00 $11 11 $11 11 $0 03075* $0 02511* $0 93 $0 73 $0 36

Customer Rate Class	Charge Type	Monthly Rate
Extra Large Manufacturers (MSD) Demand greater than 25,000kW (SIC Codes 20 – 39)	Customer Charge Demand Charge—Actual for all Firm kW Demand Excess Demand Charge—(based on customer's contract amount) Firm Usage Charge (per Kilowatt Hour) Facilities Rental Charge at 12 kV: • First 10,000 kW Demand • Over 10,000 kW Demand Facilities Rental Charge at 46 kV:	$1560 00 $13 70 $13 70 $0 02465* $0 93 $0 73 $0 36
Pumping Station	Customer Charge Usage Charge (per Kilowatt Hour)	$9 90 $0 04474*
Outdoor Lighting (Street and Park Lighting Systems, Traffic Signal Systems, and Athletic Field Lighting Installations)	Customer Charge (Traffic Signal Systems and Athletic Field Lighting Installations Only) Usage Charge (per Kilowatt Hour)	$2 94 $0 05679*

Additional Rate Information

Enhanced Growth Credit

Enhanced Growth Credit is available to manufacturers with 100 kW growth in demand. Non-manufacturers who have all-electric facilities can receive the credit with a 250 kW growth in demand.

Customers have two options:

- Four-year fixed credit of $6 per kW
- Eight-year decreasing credit that starts at $6 per kW in the first year and decreases by 75¢ per year for the next seven years

Interruptible Pricing

Interruptible pricing is available for manufacturers (SIC codes 20 – 39), colleges/universities, mining and pipeline operations. EPB offers Flat Price Interruptible pricing (customers above 1,000 kW) and Variable Price Interruptible pricing (customers above 5,000 kW). Contact an EPB Key Customer Representative for details.

Time of Use Rate

EPB offers restrictive time of use rates. Please contact an EPB Key Customer Representative for details.

Complete Rate Information

This Retail Rate Summary is a condensed version of the official April 2008 rate schedule and is only intended to be used for summary informational purposes. For more complete and specific details, please call EPB at 648-1EPB (1372) to request the more comprehensive Rate Schedule for April 2008.

Please note that all bills are calculated based on the official rate schedule and electric service is subject to EPB's Rules and Regulations.

Fuel Cost Adjustment

Rate Class	FCA 10/01/07	FCA 01/01/08	FCA 04/01/08	
Residential	$0.00455	$0.00282	$0.00580	All kWh
GSA-1	$0.00450	$0.00278	$0.00573	All kWh
GSA-2	$0.00450	$0.00278	$0.00573	First 15, 000 kWh
	$0.00444	$0.00274	$0.00565	Additional kWh
GSA-3	$0.00444	$0.00274	$0.00565	All kWh
GSB	$0.00445	$0.00275	$0.00567	All kWh, Block 1 & 2
GSC	$0.00445	$0.00275	$0.00567	All kWh, Block 1 & 2
GSD	$0.00445	$0.00275	$0.00567	All kWh
MSB Part 1	$0.00445	$0.00275	$0.00567	All kWh, Block 1 & 2
MSB Part 2	$0.00445	$0.00275	$0.00567	All kWh, Block 1 & 2
MSC	$0.00445	$0.00275	$0.00567	All kWh, Block 1 & 2
MSD	$0.00445	$0.00275	$0.00567	All kWh
OL	$0.00455	$0.00282	$0.00580	All kWh
DPS	$0.00450	$0.00278	$0.00573	All kWh

Wholesale electricity rates in the Tennessee Valley will rise 12 percent on April 1 due to the combined impact of a base rate increase a
Tennessee Valley Authority spokesman John Moulton said the fuel cost adjustment for the spring quarter announced late today will
level. Last week, TVA directors approved a 7 percent increase in the agency's base charges for electricity.
For the typical household, the combined increases will raise monthly electric bills from $6 to $12, depending upon the season and us
"Persistent drought conditions across Tennessee and the resulting lack of hydro generation continue to negatively impact TVA," he s
Last week, TVA President Tom Kilgore said TVA was raising its base rates for the first time in about 18 months.
The combined 12 percent jump in rates in April will be the biggest one-time increase in TVA electric charges in more than two decad

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Staff File Photo by Dan Henry Today it was announced that TVA rate increases will add $7 to the typical residential user's bill.

The Tennessee Valley Authority's board today approved a 7 percent increase in electric rates, effective April 1.

The increase will cost the typical residential user about $7 more a month.

TVA officials say the increase was needed to pay for the cost of building new power generation and to replenish the utility's cash hold

In addition to the increase in the basic rate approved today, TVA will announce next Wednesday a further increase in electric rates fo past three months.

See tomorrow's Chattanooga Times Free Press for complete coverage.

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TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
ATTRITION TEST YEAR

CITICO STATION	2009 JANUARY	2009 FEBRUARY	2009 MARCH	2009 APRIL	2009 MAY	2009 JUNE	2009 JULY	2009 AUGUST	2008 SEPTEMBER	2008 OCTOBER	2008 NOVEMBER	2008 DECEMBER	TOTAL
SYSTEM DELIVERY - '08 BUDGET	1,113,930	1,063,715	1,118,604	1,071,300	1,164,174	1,266,267	1,221,993	1,287,449	1,270,718	1,339,641	1,365,066	1,358,483	14,641,340
ADJUSTMENT FOR ATTRITION YEAR	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	
ADJUSTED SYSTEM DELIVERY	1,043,319	996,287	1,047,697	1,003,391	1,090,378	1,186,000	1,144,532	1,205,839	1,190,168	1,254,722	1,278,536	1,272,370	13,713,239
KWH PER THOUSAND GALLON	1.261	1.075	1.251	1.202	1.248	1.224	1.265	1.227	1.237	1.118	1.221	1.172	
TOTAL KWH'S	1,315,625	1,071,009	1,310,669	1,206,076	1,360,792	1,451,664	1,447,833	1,479,564	1,472,238	1,402,779	1,561,092	1,491,218	16,570,559
RATES													
CUSTOMER CHARGE	$161	$161	$161	$161	$161	$161	$161	$161	$161	$161	$161	$161	
FIRST 15,000 KWH IN CENTS	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	
OVER 15,000 KWH IN CENTS	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	$5.01	
CALCULATED BILL													
CUSTOMER CHARGE	161	161	161	161	161	161	161	161	161	161	161	161	1,928
FIRST 15,000 KWH IN CENTS	752	752	752	752	752	752	752	752	752	752	752	752	9,018
OVER 15,000 KWH IN CENTS	65,161	52,906	64,913	59,673	67,424	71,977	71,785	73,375	73,008	69,528	77,459	73,959	821,167
TOTAL	66,073	53,818	65,825	60,585	68,336	72,889	72,697	74,287	73,920	70,440	78,371	74,871	832,113
TAX AT 1.5 %	991	807	987	909	1,025	1,093	1,090	1,114	1,109	1,057	1,176	1,123	12,481
TOTAL COST	$67,064	$54,625	$66,812	$61,494	$69,361	$73,982	$73,787	$75,401	$75,029	$71,497	$79,547	$75,994	$844,594
TOTAL DEMAND - '08 BUDGET	2,129	2,129	2,160	2,236	2,399	2,399	2,399	2,399	2,310	2,285	2,206	2,129	27,180
RATES													
FIRST 50 KWD	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	
NEXT 950 KWD	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	
NEXT 1500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	
OVER 2500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	
CALCULATED BILL													
FIRST 50 KWD	$636	$636	$636	$636	$636	$636	$636	$636	$636	$636	$636	$636	7,626
NEXT 950 KWD	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	144,894
NEXT 1500 KWD	16,472	16,472	16,924	18,033	20,411	20,411	20,411	20,411	19,113	18,748	17,596	16,472	221,476
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	29,182	29,182	29,634	30,743	33,121	33,121	33,121	33,121	31,823	31,458	30,306	29,182	373,996
TAX AT 1.5 %	438	438	445	461	497	497	497	497	477	472	455	438	5,612
TOTAL COST	$29,620	$29,620	$30,079	$31,204	$33,618	$33,618	$33,618	$33,618	$32,300	$31,930	$30,761	$29,620	$379,608
GRAND TOTAL	$96,685	$84,245	$96,892	$92,698	$102,980	$107,600	$107,405	$109,019	$107,329	$103,427	$110,308	$105,614	$1,224,202

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
ATTRITION TEST YEAR

	ATTRITION YEAR
TOTAL BOOSTER STATION FUEL & POWER COST	$762,057
CITICO STATION POWER COST	1,224,202
	$1,986,259

Budget budget includes 14.1% increase in EPB costs

	variance				variance
793529	-$31,472	w/o Waldens Ridge	725442	budget without 1.141% increase	$36,615
1268331	-44,129	budget includes 14.1% increase in EPB costs	1111827	budget without 1.141% increase	112,375
2489	deisel fuel				
2064349	-$78,090	125683 Walden's Ridge			

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
ATTRITION TEST YEAR

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
BOOSTER STATIONS													
KWH'S '08 BUDGET	787,312	689,204	819,410	769,478	702,740	853,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391
ADJUSTMENT FOR ATTRITION '	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	0.936611	
ADJUSTED KWH	737,405	645,516	767,468	720,702	658,194	799,544	838,426	809,451	1,031,217	721,231	749,128	545,395	9,023,677
COSTS PER KWH PER THE 2008 BUDGET	$0.0591	$0.0605	$0.0591	$0.0595	$0.0602	$0.0591	$0.0585	$0.0589	$0.0573	$0.0595	$0.0590	$0.0617	
TOTAL KWH COST	$43,589	$39,058	$45,363	$42,898	$39,621	$47,249	$49,016	$47,716	$59,052	$42,899	$44,213	$33,636	$534,310
TOTAL KWD	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312
COSTS PER KWD PER THE 2008 BUDGET	$9.9162	$9.9475	$10.0171	$9.9535	$10.0939	$10.0720	$10.1633	$10.2529	$10.2867	$10.1953	$10.1953	$9.9983	
TOTAL KWD COST	$17,403	$17,826	$18,111	$17,568	$18,714	$19,177	$19,107	$19,747	$21,098	$19,422	$19,208	$17,877	$225,258
TOTAL ELECTRIC COST	$60,992	$56,884	$63,474	$60,466	$58,335	$66,426	$68,123	$67,463	$80,150	$62,321	$63,421	$51,513	$759,568
DIESEL FUEL PER THE 2007 BUDGET	$211	$260	$279	$182	$172	$161	$208	$212	$179	$203	$226	$196	$2,489
TOTAL BOOSTER STATION FUEL & POWER COST	$61,203	$57,144	$63,753	$60,648	$58,507	$66,587	$68,331	$67,675	$80,329	$62,524	$63,647	$51,709	$762,057
TOTAL STATION DELIVERY -BU	580,174	539,309	599,955	575,249	516,423	649,270	674,557	669,180	780,081	634,784	591,886	414,726	7,225,594
TOTAL KWH'S - BUDGET	787,312	689,204	819,410	769,478	702,740	853,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391
BOOSTER COSTS PER '08 BUDGE	46,539	41,702	48,433	45,802	42,303	50,447	52,333	50,945	63,048	45,802	47,205	35,912	570,471
KWH COST PER '08 BUDGET	$0.0591	$0.0605	$0.0591	$0.0595	$0.0602	$0.0591	$0.0585	$0.0589	$0.0573	$0.0595	$0.0590	$0.0617	
KW DEMAND - BUDGET	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312
KWD COST PER '08 BUDGET	17,403	17,826	18,111	17,568	18,714	19,177	19,107	19,747	21,098	19,422	19,208	17,877	225,258
KWH COST PER KWD	$9.9162	$9.9475	$10.0171	$9.9535	$10.0939	$10.0720	$10.1633	$10.2529	$10.2867	$10.1953	$10.1953	$9.9983	
	$ 17,403	$ 17,826	$ 18,111	$ 17,568	$ 18,714	$ 19,177	$ 19,107	$ 19,747	$ 21,098	$ 19,422	$ 19,208	$ 17,877	$ 225,258

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
ATTRITION TEST YEAR

SYSTEM DELIVERY - '08 BUDGET	14,641,340	
		Adj Factor
SYSTEM DELIVERY - ATTRITION YEAR	13,713,242	93.661100%
SALES - ATTRITION YEAR	10,773,534	
SALES - TEST YEAR	11,509,823	
SYSTEM DELIVERY - TEST YEAR	14,650,394	
RATIO - SALES / SYSTEM DELIVERY	78.563%	

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
NORMALIZED TEST YEAR

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
CITICO STATION													
SYSTEM DELIVERY - '07 BUDGET	1,113,930	1,063,715	1,118,604	1,071,300	1,164,174	1,266,267	1,221,993	1,287,449	1,270,718	1,339,641	1,365,066	1,358,483	14,641,340
ADJUSTMENT TO NORMALIZE TEST YEAR	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	
ADJUSTED SYSTEM DELIVERY	1,038,260	991,456	1,042,616	998,526	1,085,090	1,180,248	1,138,982	1,199,991	1,184,397	1,248,638	1,272,336	1,266,200	13,646,740
KWH PER THOUSAND GALLON	1.261	1.075	1.251	1.202	1.248	1.224	1.265	1.227	1.237	1.118	1.221	1.172	
TOTAL KWH'S	1,309,246	1,065,815	1,304,313	1,200,228	1,354,192	1,444,624	1,440,812	1,472,389	1,465,099	1,395,977	1,553,522	1,483,986	16,490,203
RATES													
CUSTOMER CHARGE	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	$160.63	
FIRST 15,000 KWH IN CENTS	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	
OVER 15,000 KWH IN CENTS	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	$5.010	
CALCULATED BILL													
CUSTOMER CHARGE	161	161	161	161	161	161	161	161	161	161	161	161	1,928
FIRST 15,000 KWH IN CENTS	752	752	752	752	752	752	752	752	752	752	752	752	9,018
OVER 15,000 KWH IN CENTS	64,842	52,646	64,595	59,380	67,094	71,624	71,433	73,015	72,650	69,187	77,080	73,596	817,141
TOTAL	65,754	53,558	65,507	60,292	68,006	72,536	72,345	73,927	73,562	70,099	77,992	74,508	828,087
TAX AT 1.5 %	986	803	983	904	1,020	1,088	1,085	1,109	1,103	1,051	1,170	1,118	12,420
TOTAL COST	$66,740	$54,361	$66,490	$61,196	$69,026	$73,624	$73,430	$75,036	$74,665	$71,150	$79,162	$75,626	$840,507
TOTAL DEMAND - '03 BUDGET	2,129	2,129	2,160	2,236	2,399	2,399	2,399	2,399	2,310	2,285	2,206	2,129	27,180
RATES													
FIRST 50 KWD	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	$12.71	
NEXT 950 KWD	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	
NEXT 1500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	
OVER 2500 KWD	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	14.59	
CALCULATED BILL													
FIRST 50 KWD	$636	$636	$636	$636	$636	$636	$636	$636	$636	$636	$636	$636	7,626
NEXT 950 KWD	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	12,075	144,894
NEXT 1500 KWD	16,472	16,472	16,924	18,033	20,411	20,411	20,411	20,411	19,113	18,748	17,596	16,472	221,476
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	29,182	29,182	29,634	30,743	33,121	33,121	33,121	33,121	31,823	31,458	30,306	29,182	373,996
TAX AT 1.5 %	438	438	445	461	497	497	497	497	477	472	455	438	5,612
TOTAL COST	$29,620	$29,620	$30,079	$31,204	$33,618	$33,618	$33,618	$33,618	$32,300	$31,930	$30,761	$29,620	$379,608
GRAND TOTAL	$96,360	$83,981	$96,569	$92,400	$102,644	$107,243	$107,049	$108,655	$106,965	$103,080	$109,923	$105,246	$1,220,115

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
NORMALIZED TEST YEAR

	NORMALIZED YEAR
TOTAL BOOSTER STATION FUEL & POWER COST	$759,506
CITICO STATION POWER COST	1,220,115
	$1,979,621

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
NORMALIZED TEST YEAR

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
BOOSTER STATIONS													
KWH'S '07 BUDGET	787,312	689,204	819,410	769,478	702,740	853,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391
ADJUSTMENT TO NORM/	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	0.932069	
ADJUSTED KWH	733,829	642,386	763,747	717,207	655,002	795,666	834,360	805,526	1,026,216	717,733	745,495	542,750	8,979,917
COSTS PER KWH PER THE 2007 BUDGET	$0.0591	$0.0605	$0.0591	$0.0595	$0.0602	$0.0591	$0.0585	$0.0589	$0.0573	$0.0595	$0.0590	$0.0617	
TOTAL KWH COST	$43,377	$38,869	$45,143	$42,690	$39,429	$47,020	$48,778	$47,484	$58,765	$42,691	$43,998	$33,472	$531,716
TOTAL KWD	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312
COSTS PER KWD PER THE 2007 BUDGET	$9.9162	$9.9475	$10.0171	$9.9535	$10.0939	$10.0720	$10.1633	$10.2529	$10.2867	$10.1953	$10.1953	$9.9983	
TOTAL KWD COST	$17,403	$17,826	$18,111	$17,568	$18,714	$19,177	$19,107	$19,747	$21,098	$19,422	$19,208	$17,877	$225,258
TOTAL ELECTRIC COST	$60,780	$56,695	$63,254	$60,258	$58,143	$66,197	$67,885	$67,231	$79,863	$62,113	$63,206	$51,349	$756,974
DIESEL FUEL PER THE 2007 BUDGET	$211	$211	$211	$211	$211	$211	$211	$211	$211	$211	$211	$211	$2,532
TOTAL BOOSTER STATION FUEL & POWER COST	$60,991	$56,906	$63,465	$60,469	$58,354	$66,408	$68,096	$67,442	$80,074	$62,324	$63,417	$51,560	$759,506
TOTAL STATION DELIVE	580,174	539,309	599,955	575,249	516,423	649,270	674,557	669,180	780,081	634,784	591,886	414,726	7,225,594
TOTAL KWH'S - BUDGET	787,312	689,204	819,410	769,478	702,740	853,656	895,170	864,234	1,101,009	770,043	799,828	582,307	9,634,391
BOOSTER COSTS PER '07	46,539	41,702	48,433	45,802	42,303	50,447	52,333	50,945	63,048	45,802	47,205	35,912	570,471
KWH COST PER '07 BUDG	$0.0591	$0.0605	$0.0591	$0.0595	$0.0602	$0.0591	$0.0585	$0.0589	$0.0573	$0.0595	$0.0590	$0.0617	
KW DEMAND - BUDGET	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312
KWD COST PER '07 BUDG	17,403	17,826	18,111	17,568	18,714	19,177	19,107	19,747	21,098	19,422	19,208	17,877	225,258
KWH COST PER KWD	$9.9162	$9.9475	$10.0171	$9.9535	$10.0939	$10.0720	$10.1633	$10.2529	$10.2867	$10.1953	$10.1953	$9.9983	

TENNESSEE - AMERICAN WATER COMPANY
FUEL & POWER
NORMALIZED TEST YEAR

SYSTEM DELIVERY - '07 BUDGET	14,641,340	
		Adj Factor
SYSTEM DELIVERY - NORMALIZED YEA	13,646,741	93.206900%
SALES - NORMALIZED YEAR	10,721,289	
SALES - TEST YEAR	11,509,823	
SYSTEM DELIVERY - TEST YEAR	14,650,394	
RATIO - SALES / SYSTEM DELIVERY	78.563%	

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER - 168A L 10
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8, 2007

BOOSTER STATIONS	January	February	March	April	May	June	July	August	September	October	November	December	Total
TOTAL STATION DELIVERY	580.174	539.309	599.955	575.249	516.423	649.270	674.557	669.180	780.081	634.784	591.686	414.726	7225.594
TOTAL KWH	787312	689204	819410	769478	702740	853656	895170	864234	1101009	770043	799628	582307	9634391
TOTAL KWH COST	$ 46,539	$ 41,702	$ 48,433	$ 45,802	$ 42,303	$ 50,447	$ 52,333	$ 50,945	$ 63,048	$ 45,802	$ 47,205	$ 35,912	$ 570,469
TOTAL KWD	1755	1792	1808	1765	1854	1904	1880	1925	2051	1905	1884	1788	22312
TOTAL KWD COST	$ 17,403	$ 17,826	$ 18,111	$ 17,568	$ 18,714	$ 19,177	$ 19,107	$ 19,747	$ 21,098	$ 19,422	$ 19,208	$ 17,677	$ 225,258
TOTAL ELECTRIC COST	$ 64,175	$ 59,785	$ 66,873	$ 63,780	$ 61,391	$ 69,999	$ 71,650	$ 71,022	$ 84,406	$ 65,469	$ 66,642	$ 54,019	$ 799,410

ACCOUNT 260201.515100.12

TENNESSEE-AMERICAN WATER COMPANY
FUEL & POWER L10/168
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8, 2007

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL BOOSTER FUEL & POWER COST	64,175	59,785	66,873	63,780	61,391	69,999	71,850	71,022	84,406	65,469	66,642	54,019	799,410
TOTAL CITICO STA. FUEL & POWER COST	101,212	87,931	101,402	96,849	107,663	112,596	112,388	114,111	112,395	108,254	115,680	110,746	1,281,227
SUBTOTAL EBP EXPENSES	165,387	147,716	168,275	160,629	169,054	182,595	184,238	185,133	196,801	173,723	182,322	164,765	2,080,637
DIESEL FUEL	211	260	279	182	172	161	208	212	179	203	226	196	2,489
TOTAL FUEL & POWER COST (168A L10)	165,598	147,976	168,554	160,811	169,226	182,756	184,446	185,345	196,980	173,926	182,548	164,961	2,083,126
	172,310	156,055	176,639	170,580	182,098	193,945	196,955	193,264	206,079	181,776	189,955	172,763	2,194,419
													(111,293)
Plan Sys. Del.	14,641,340												
Total F&P Cost	$2,083,126												
Cost / MG	$0.142												

TENNESSEE-AMERICAN WATER COMPANY
FUEL & POWER L10/168
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared : May 8, 2007

CITICO STATION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
SYSTEM DELIVERY (MILLION GALS.)	1,113.930	1,063.715	1,118.604	1,071.300	1,164.174	1,266.257	1,221.993	1,267.449	1,270.718	1,339.641	1,365.056	1,358.463	14,641.340
KWH'S/MG	1,261	1,075	1,251	1,202	1,246	1,224	1,265	1,227	1,237	1,118	1,221	1,172	1208
TOTAL KWH'S	1,404,666	1,143,494	1,399,374	1,287,703	1,452,689	1,549,911	1,545,821	1,579,700	1,571,878	1,497,719	1,666,746	1,592,142	17,692,041
CUSTOMER CHARGE	161	161	161	161	161	161	161	161	161	161	161	161	1,928
ENERGY CHARGE	70,374	57,289	70,109	64,514	72,790	77,651	77,446	79,143	78,751	75,036	83,504	79,766	886,371
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	70534	57450	70269	64675	72950	77811	77606	79304	78912	75196	83665	79927	888299
PLUS 1.5% TAX	1,058	862	1,054	970	1,094	1,167	1,164	1,190	1,184	1,128	1,255	1,199	13,324
TOTAL KWH COST (INC. TAX)	71,592	58,311	71,323	65,645	74,045	78,978	78,770	80,493	80,095	76,324	84,920	81,126	901,622
LOW SERVICE KWH	518603	422178	516649	475420	536407	572227	570717	583225	580337	552958	615362	587819	6531902
LOW SERVICE KWH COSTS (INC. TAX)	25432	21528	26332	24236	27337	29159	29082	29718	29571	28179	31352	29952	332879
HIGH SERVICE KWH	886063	721316	882725	812283	916482	977684	975104	996475	991541	944761	1051383	1004323	11160139
HIGH SERVICE KWH COSTS (INC. TAX)	45160	36783	44991	41409	46708	49819	49688	50775	50524	48145	53568	51174	568743
TOTAL KWD	2,129	2,129	2,160	2,236	2,399	2,399	2,399	2,399	2,310	2,285	2,206	2,129	27,160
FIRST 1000 KWD	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	12,710	152,520
OVER 1000	16,472	16,472	16,924	18,033	20,411	20,411	20,411	20,411	19,113	18,748	17,596	16,472	221,476
ADDITIONAL OVER CONTRACT (3500 KWD)	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	29182	29182	29634	30743	33121	33121	33121	33121	31823	31458	30306	29182	373996
PLUS 1.5% TAX	438	438	445	461	497	497	497	497	477	472	455	438	5610
TOTAL KWD COST (INC. TAX)	29,620	29,620	30,079	31,204	33,618	33,618	33,618	33,618	32,300	31,930	30,760	29,620	379605.00
LOW SERVICE KWD	784	784	796	824	884	884	884	884	851	842	813	784	10013
LOW SERVICE KWD COSTS (INC. TAX)	10912	10912	11081	11496	12385	12385	12385	12385	11899	11763	11332	10912	139846
HIGH SERVICE KWD	1345	1345	1364	1412	1515	1515	1515	1515	1459	1443	1393	1345	17167
HIGH SERVICE KWD COSTS (INC. TAX)	18708	18708	18998	19708	21233	21233	21233	21233	20401	20167	19428	18708	239759
TOTAL ELECTRIC COSTS ACCOUNT 260201.515100.12	$ 101,212	$ 87,931	$ 101,402	$ 96,849	$ 107,663	$ 112,596	$ 112,388	$ 114,111	$ 112,395	$ 108,254	$ 115,680	$ 110,746	$ 1,281,227
TOTAL LOW SERVICE COSTS	37344	32440	37414	35732	39722	41544	41467	42103	41470	39942	42684	40864	472725
TOTAL HIGH SERVICE COSTS	63868	55491	63988	61117	67941	71052	70921	72008	70925	68312	72996	69982	808502

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER - 168A L 10
Rate #6
2008 Budget

BOOSTER STATIONS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL STATION DELIVERY	574,726	533,870	593,379	569,933	512,338	641,915	667,537	662,535	772,587	628,185	586,194	410,617	7153,816
TOTAL KWH	764,452	666,998	794,910	748,793	683,973	828,325	872,930	837,542	1,073,625	748,558	778,859	561,805	9,360,970
TOTAL KWH COST	$44,262	$39,485	$46,002	$43,728	$40,408	$47,938	$50,113	$48,309	$60,366	$43,653	$45,104	$33,855	$543,221
TOTAL KWD	1,755	1,792	1,808	1,765	1,854	1,904	1,880	1,926	2,051	1,905	1,884	1,788	22,312
TOTAL KWD COST	$17,403	$17,826	$18,111	$17,568	$18,714	$19,177	$19,107	$19,747	$21,098	$19,422	$19,208	$17,877	$225,258
TOTAL ELECTRIC COST	$61,710	$57,356	$64,158	$61,341	$59,166	$67,160	$69,265	$68,101	$81,509	$63,120	$64,356	$51,777	$769,019

ACCOUNT 260201.515100.12

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #6
2008 Budget-with 7.5% Increase in DC & EC and 6% Increase in current FCA
Date Prepared: May 8, 2007

ELMENDORF	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	22,268	20,096	20,817	19,935	13,628	24,779	20,000	20,000	20,000	20,000	19,614	15,085	236,222
KWH'S/MG	1,520	1,712	2,083	1,718	1,855	1,743	2,056	1,792	2,125	1,704	1,729	1,750	1,818
TOTAL KWH'S	33,853	34,400	43,360	34,240	25,280	43,200	41,120	35,840	43,840	34,080	33,920	26,400	429,533
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,578
OVER 15,000 KWH	945	972	1,421	964	515	1,413	1,309	1,044	1,445	956	948	571	12,502
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	12
SUBTOTAL	2,336	2,363	2,812	2,355	1,906	2,804	2,700	2,435	2,836	2,347	2,339	1,963	29,198
PLUS 1.5% TAX	35	35	42	35	29	42	41	37	43	35	35	29	438
TOTAL KWH COST (INC. TAX)	2,371	2,399	2,854	2,391	1,935	2,846	2,741	2,472	2,879	2,383	2,374	1,992	29,636
TOTAL KWD	53	53	53	101	103	53	52	52	100	53	50	53	776
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	39	39	39	666	692	39	26	26	653	39	0	39	2,297
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	39	39	39	666	692	39	26	26	653	39	0	39	2,297
PLUS 1.5% TAX	1	1	1	10	10	1	0	0	10	1	0	1	34
TOTAL KWD COST (INC. TAX)	40	40	40	676	702	40	26	26	662	40	0	40	2,331
TOTAL ELECTRIC COSTS	2,411	2,439	2,894	3,066	2,637	2,886	2,767	2,499	3,541	2,422	2,374	2,032	31,968

ROSSVILLE - SO. MISSION RIDGE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	18.776	17.518	18.510	17.643	12.601	22.293	22.293	28.868	22.293	24.868	16.203	12.533	234
KWH'S/MG	3,827	3,850	3,798	4,181	6,347	2,351	3,488	2,694	3,465	2,561	4,740	4,558	3,669
TOTAL KWH'S	71,859	67,444	70,304	73,762	79,974	52,400	77,760	77,760	91,040	63,687	76,800	57,120	859,910
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,578
OVER 15,000 KWH	2,849	2,627	2,771	2,944	3,255	1,874	3,144	3,144	3,810	2,439	3,096	2,110	34,063
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	4,240	4,019	4,162	4,335	4,647	3,265	4,536	4,536	5,201	3,831	4,488	3,502	50,760
PLUS 1.5% TAX	297	281	291	303	325	229	317	317	364	268	314	245	3,553
TOTAL KWH COST (INC. TAX)	4,537	4,300	4,453	4,639	4,972	3,494	4,853	4,853	5,565	4,099	4,802	3,747	54,314
TOTAL KWD	177	177	185	185	194	194	189	194	194	184	218	191	2,282
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	1,657	1,657	1,762	1,762	1,879	1,879	1,814	1,879	1,879	1,749	2,192	1,840	21,950
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	1,657	1,657	1,762	1,762	1,879	1,879	1,814	1,879	1,879	1,749	2,192	1,840	21,950
PLUS 1.5% TAX	116	116	123	123	132	132	127	132	132	122	153	129	1,537
TOTAL KWD COST (INC. TAX)	1,773	1,773	1,885	1,885	2,011	2,011	1,941	2,011	2,011	1,871	2,346	1,969	23,487
													0
TOTAL ELECTRIC COSTS	6,310	6,074	6,339	6,524	6,983	5,504	6,794	6,864	7,576	5,970	7,148	5,716	77,800

SOUTH END BOOSTER	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	7,200	7,200	8,000	11,200	10,400	12,000	9,600	11,200	11,200	9,600	5,600	6,400	110
KWH'S/MG	200	200	200	200	200	200	200	200	200	200	200	200	200
TOTAL KWH'S	1,440	1,440	1,600	2,240	2,080	2,400	1,920	2,240	2,240	1,920	1,120	1,280	21,920
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	133	133	147	206	192	221	177	206	206	177	103	118	2,019
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	143	143	157	216	201	231	187	216	216	187	113	128	2,138
PLUS 1.5% TAX	2	2	2	3	3	3	3	3	3	3	2	2	32
TOTAL KWH COST (INC. TAX)	145	145	160	219	204	234	190	219	219	190	115	130	2,170
TOTAL KWD	32	31	31	32	32	60	31	32	31	32	31	32	407
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	131	0	0	0	0	0	0	131
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	131	0	0	0	0	0	0	131
PLUS 1.5% TAX	0	0	0	0	0	2	0	0	0	0	0	0	2
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	132	0	0	0	0	0	0	132
TOTAL ELECTRIC COSTS	145	145	160	219	204	367	190	219	219	190	115	130	2,302
WALDEN'S RIDGE (New Station)	0	0	0	0	0	0	0	0	0	0	0	0	0

NEW YORK AVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	140.556	140.879	158.952	150.693	156.874	152.188	159.063	160.563	206.000	160.156	134.844	86.563	1,807
KWH'S/MG	823	825	814	852	946	1,033	1,055	1,024	1,024	1,024	1,024	1,024	957
TOTAL KWH'S	115,678	116,225	129,379	128,390	148,402	157,210	167,880	164,417	211,040	164,000	138,080	88,640	1,729,341
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,578
OVER 15,000 KWH	5,044	5,071	5,730	5,681	6,683	7,125	7,659	7,486	9,822	7,465	6,166	3,689	77,622
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	6,435	6,463	7,122	7,072	8,075	8,516	9,051	8,877	11,213	8,856	7,558	5,081	94,319
PLUS 1.5% TAX	97	97	107	106	121	128	136	133	168	133	113	76	1,415
TOTAL KWH COST (INC. TAX)	6,532	6,560	7,229	7,178	8,196	8,644	9,186	9,010	11,381	8,989	7,671	5,157	95,734
TOTAL KWD	177	177	177	176	250	253	253	250	255	251	254	177	2,650
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	1,657	1,657	1,657	1,644	2,610	2,649	2,649	2,610	2,675	2,623	2,662	1,657	26,753
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	.0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	1,657	1,657	1,657	1,644	2,610	2,649	2,649	2,610	2,675	2,623	2,662	1,657	26,753
PLUS 1.5% TAX	25	25	25	25	39	40	40	39	40	39	40	25	401
TOTAL KWD COST (INC. TAX)	1,682	1,682	1,682	1,669	2,649	2,689	2,689	2,649	2,715	2,662	2,702	1,682	27,154
TOTAL ELECTRIC COSTS	8,214	8,242	8,911	8,847	10,845	11,333	11,875	11,659	14,097	11,652	10,373	6,839	122,887

RYALL SPRINGS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	22,595	20,829	25,170	22,447	18,768	29,124	28,557	24,105	30,250	21,933	21,344	14,667	280
KWH'S/MG	1,087	1,087	1,087	1,087	1,087	932	854	1,087	1,087	1,087	1,087	1,087	1,047
TOTAL KWH'S	24,560	22,640	27,360	24,400	20,400	27,143	24,400	26,201	32,880	23,840	23,200	16,160	293,184
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,578
OVER 15,000 KWH	479	383	619	471	271	608	471	561	896	443	411	58	5,671
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	1,870	1,774	2,011	1,862	1,662	2,000	1,862	1,953	2,287	1,834	1,802	1,450	22,367
PLUS 1.5% TAX	28	27	30	28	25	30	28	29	34	28	27	22	336
TOTAL KWH COST (INC. TAX)	1,898	1,801	2,041	1,890	1,687	2,030	1,890	1,982	2,321	1,862	1,829	1,471	22,703
TOTAL KWD	52	51	59	46	50	78	60	49	60	60	50	51	666
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	26	13	117	0	0	365	131	0	131	131	0	13	927
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	26	13	117	0	0	365	131	0	131	131	0	13	927
PLUS 1.5% TAX	0	0	2	0	0	5	2	0	2	2	0	0	14
TOTAL KWD COST (INC. TAX)	26	13	119	0	0	371	132	0	132	132	0	13	940
TOTAL ELECTRIC COSTS	1,925	1,814	2,160	1,890	1,687	2,401	2,023	1,982	2,454	1,994	1,829	1,485	23,643

EAST BRAINERD BOOSTER	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	4.942	2.526	4.155	7.259	12.230	12.418	9.614	9.614	10.650	4.603	10.044	5.381	93
KWH'S/MG	212	594	626	241	98	113	109	114	127	217	105	130	169
TOTAL KWH'S	1,050	1,500	2,600	1,750	1,200	1,400	1,050	1,100	1,350	1,000	1,050	700	15,750
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	97	138	239	161	111	129	97	101	124	92	97	64	1,451
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	107	148	249	171	120	139	107	111	134	102	107	74	1,569
PLUS 1.5% TAX	2	2	4	3	2	2	2	2	2	2	2	1	24
TOTAL KWH COST (INC. TAX)	108	150	253	174	122	141	108	113	136	104	108	75	1,593
TOTAL KWD	6	7	7	8	8	5	5	4	5	5	4	4	68
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	108	150	253	174	122	141	108	113	136	104	108	75	1,593

EAST RIDGE/MISSION RIDGE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	198,997	197,681	184,167	183,857	149,213	190,576	218,200	218,669	275,905	208,378	197,444	145,585	2,369
KWH'S/MG	1,046	941	1,111	1,033	1,096	835	958	939	811	884	1,008	1,011	963
TOTAL KWH'S	208,151	186,051	204,675	189,924	163,520	159,131	208,960	205,330	223,680	184,255	199,040	147,200	2,279,917
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,576
OVER 15,000 KWH	9,677	8,570	9,503	8,764	7,441	7,221	9,717	9,536	10,455	8,480	9,220	6,623	105,206
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	11,068	9,961	10,894	10,155	8,832	8,612	11,109	10,927	11,846	9,871	10,612	8,015	121,903
PLUS 1.5% TAX	166	149	163	152	132	129	167	164	178	148	159	120	1,829
TOTAL KWH COST (INC. TAX)	11,234	10,110	11,058	10,307	8,965	8,742	11,275	11,091	12,024	10,019	10,771	8,135	123,731
TOTAL KWD	456	456	456	456	456	456	511	509	511	509	509	509	5,794
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	5,298	5,298	5,298	5,298	5,298	5,298	6,016	5,990	6,016	5,990	5,990	5,990	67,782
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	5,298	5,298	5,298	5,298	5,298	5,298	6,016	5,990	6,016	5,990	5,990	5,990	67,782
PLUS 1.5% TAX	79	79	79	79	79	79	90	90	90	90	90	90	1,017
TOTAL KWD COST (INC. TAX)	5,378	5,378	5,378	5,378	5,378	5,378	6,106	6,080	6,106	6,080	6,080	6,080	68,798
TOTAL ELECTRIC COSTS	16,657	15,533	16,480	15,730	14,388	14,164	17,427	17,216	18,175	16,144	16,896	14,260	193,070

LOOKOUT MTN./ST. ELMO	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	52,148	60,839	76,049	61,603	63,000	68,094	68,094	69,838	67,800	67,801	55,000	55,000	765
KWH'S/MG	2,488	2,488	2,398	2,857	2,324	2,565	2,796	2,565	2,795	2,088	2,829	2,545	2,824
TOTAL KWH'S	176,407	151,381	182,400	175,999	146,400	222,901	190,400	179,134	299,200	141,600	155,600	140,000	2,161,422
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,578
OVER 15,000 KWH	8,086	6,833	8,387	8,066	6,583	10,416	8,788	8,223	14,238	6,343	7,044	6,263	99,269
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	9,478	8,224	9,778	9,457	7,975	11,807	10,179	9,615	15,630	7,734	8,435	7,654	115,966
PLUS 1.5% TAX	142	123	147	142	120	177	153	144	234	116	127	115	1,739
TOTAL KWH COST (INC. TAX)	9,620	8,347	9,925	9,599	8,094	11,984	10,332	9,759	15,864	7,850	8,562	7,769	117,706
TOTAL KWD	508	543	543	470	476	515	489	544	584	523	477	479	6,151
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	5,977	6,434	6,434	5,461	5,559	6,068	5,729	6,447	6,969	6,173	5,572	5,598	72,441
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	5,977	6,434	6,434	5,461	5,559	6,068	5,729	6,447	6,969	6,173	5,572	5,598	72,441
PLUS 1.5% TAX	90	97	97	82	83	91	86	97	105	93	84	84	1,087
TOTAL KWD COST (INC. TAX)	6,067	6,530	6,530	5,563	5,643	6,159	5,815	6,543	7,073	6,265	5,656	5,682	73,527
TOTAL ELECTRIC COSTS	15,687	14,878	16,455	15,163	13,737	18,144	16,147	16,302	22,937	14,115	14,218	13,451	191,233

ELDER MOUNTAIN	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.891	1.040	1.300	1.234	0.932	2.138	2.709	2.469	1.894	2.384	1.003	1.057	19
KWH'S/MG	8,186	7,843	5,502	6,878	9,696	7,717	4,282	4,661	5,594	4,134	7,387	5,885	5,973
TOTAL KWH'S	7,294	8,157	7,152	8,468	9,037	16,500	11,600	11,600	10,595	9,856	7,409	6,220	113,908
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	672	751	659	782	832	1,382	1,068	1,068	976	908	682	573	10,353
OVER 15,000 KWH	0	0	0	0	0	75	0	0	0	0	0	0	75
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	682	761	669	792	842	1,467	1,078	1,078	986	918	692	583	10,547
PLUS 1.5% TAX	10	11	10	12	13	22	16	16	15	14	10	9	158
TOTAL KWH COST (INC. TAX)	692	773	679	804	855	1,489	1,094	1,094	1,000	931	703	592	10,705
TOTAL KWD	58	60	60	55	51	51	51	56	52	52	57	56	659
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	104	64	131	65	13	13	13	78	26	26	91	78	703
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	104	64	131	65	13	13	13	78	26	26	91	78	703
PLUS 1.5% TAX	2	1	2	1	0	0	0	1	0	0	1	1	11
TOTAL KWD COST (INC. TAX)	106	65	132	66	13	13	13	79	26	26	93	79	714
TOTAL ELECTRIC COSTS	798	838	811	870	868	1,502	1,108	1,174	1,027	958	795	671	11,419

HILL CITY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	105.600	64.582	95.409	93.382	74.162	127.455	128.727	116.509	125.745	107.782	124.418	67.636	1,231
KWH'S/MG	1,100	1,100	1,253	1,100	1,100	1,100	1,100	1,100	1,203	1,100	1,098	1,100	1,122
TOTAL KWH'S	116,160	71,040	119,520	102,720	81,600	140,200	141,600	128,160	151,320	118,560	136,640	74,400	1,381,920
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	16,578
OVER 15,000 KWH	5,068	2,808	5,236	4,395	3,337	6,273	6,343	5,669	6,830	5,188	6,094	2,976	60,216
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	6,460	4,199	6,628	5,786	4,728	7,664	7,734	7,061	8,221	6,580	7,486	4,367	76,913
PLUS 1.5% TAX	97	63	99	87	71	115	116	106	123	99	112	66	1,154
TOTAL KWH COST (INC. TAX)	6,556	4,262	6,727	5,873	4,799	7,779	7,850	7,167	8,344	6,678	7,598	4,433	78,067
TOTAL KWD	226	227	227	226	225	230	230	228	229	227	226	226	2,727
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	2,297	2,310	2,310	2,297	2,284	2,349	2,349	2,323	2,336	2,310	2,297	2,297	27,757
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	2,297	2,310	2,310	2,297	2,284	2,349	2,349	2,323	2,336	2,310	2,297	2,297	27,757
PLUS 1.5% TAX	34	35	35	34	34	35	35	35	35	35	34	34	416
TOTAL KWD COST (INC. TAX)	2,331	2,344	2,344	2,331	2,318	2,384	2,384	2,358	2,371	2,344	2,331	2,331	28,174
TOTAL ELECTRIC COSTS	8,888	6,606	9,072	8,204	7,117	10,163	10,234	9,524	10,715	9,023	9,929	6,764	106,240

CRESTVIEW	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.753	0.680	0.850	0.680	0.510	0.850	0.680	0.680	0.850	0.680	0.680	0.510	8
KWH'S/MG	10,624	9,882	7,718	10,118	11,922	6,871	9,176	8,471	7,812	8,471	8,824	7,225	8,826
TOTAL KWH'S	8,000	6,720	6,560	6,880	6,080	5,840	6,240	5,760	6,640	5,760	6,000	3,685	74,165
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	737	619	604	634	560	538	575	530	612	530	553	339	6,831
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	747	629	614	644	570	548	585	540	621	540	563	349	6,949
PLUS 1.5% TAX	11	9	9	10	9	8	9	8	9	8	8	5	104
TOTAL KWH COST (INC. TAX)	568	638	623	653	578	556	593	549	631	549	571	355	6,864
TOTAL KWD	10	10	10	10	9	9	9	8	30	9	8	10	132
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	568	638	623	653	578	556	593	549	631	549	571	355	6,864

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007
TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER - 168A L 10
Rate #5
2008 Budget

BOOSTER STATIONS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL STATION DELIVERY	5.448	5.439	6.576	5.316	4.085	7.355	7.020	6.645	7.494	6.599	5.692	4.109	71.778
TOTAL KWH	22,860	22,206	24,500	20,685	18,767	25,331	22,240	26,692	27,184	21,485	20,969	20,502	273,421
TOTAL KWH COST	$2,278	$2,217	$2,431	$2,074	$1,895	$2,509	$2,220	$2,636	$2,682	$2,149	$2,101	$2,057	$27,248
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL ELECTRIC COST	$2,465	$2,429	$2,715	$2,439	$2,225	$2,839	$2,585	$2,921	$2,897	$2,349	$2,286	$2,242	$30,391

ACCOUNT 260201.515100.12

TENNESSEE-AMERICAN WATER COMPANY
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2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007

PANORAMA	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.708	0.640	0.800	0.640	0.480	0.800	0.640	0.640	0.800	0.640	0.640	0.480	7.908
KWH'S/MG	2,496	2,697	1,233	1,528	1,306	1,361	1,297	2,691	2,240	1,297	1,164	1,523	1,748
TOTAL KWH'S	1767	1726	986	978	627	1089	830	1722	1792	830	745	731	13,823
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	163	159	91	90	58	100	76	159	165	76	69	67	1,273
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	173	169	101	100	68	110	86	168	175	86	79	77	1,392
PLUS 1.5% TAX	3	3	2	1	1	2	1	3	3	1	1	1	21
TOTAL KWH COST (INC. TAX)	175	171	102	101	69	112	88	171	178	88	80	78	1,413
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	175	171	102	101	69	112	88	171	178	88	80	78	1,413

TENNESSEE-AMERICAN WATER COMPANY
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HURRICANE CREEK	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.051	0.046	0.056	0.046	0.035	0.058	0.046	0.046	0.058	0.046	0.046	0.035	0.571
KWH'S/MG	37,922	34,565	34,448	35,239	34,914	30,879	35,196	39,283	35,034	35,217	35,239	34,743	35,151
TOTAL KWH'S	1934	1590	1998	1621	1222	1791	1619	1807	2032	1620	1621	1216	20,071
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	178	146	184	149	113	165	149	166	187	149	149	112	1,849
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	188	156	194	159	122	175	159	176	197	159	159	122	1,967
PLUS 1.5% TAX	3	2	3	2	2	3	2	3	3	2	2	2	30
TOTAL KWH COST (INC. TAX)	191	159	197	162	124	177	161	179	200	161	162	124	1,997
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	191	159	197	162	124	177	161	179	200	161	162	124	1,997

TENNESSEE-AMERICAN WATER COMPANY
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BERKLEY CIRCLE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.158	0.143	0.179	0.143	0.107	0.179	0.143	0.143	0.179	0.143	0.143	0.107	1.767
KWH'S/MG	11,810	12,881	10,782	13,049	17,355	13,173	14,315	12,084	9,676	13,790	13,594	16,720	12,977
TOTAL KWH'S	1866	1842	1930	1866	1857	2358	2047	1728	1732	1972	1944	1789	22,931
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	172	170	178	172	171	217	189	159	160	182	179	165	2,112
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	182	180	188	182	181	227	198	169	169	192	189	175	2,231
PLUS 1.5% TAX	3	3	3	3	3	3	3	3	3	3	3	3	33
TOTAL KWH COST (INC. TAX)	184	182	190	184	184	230	201	172	172	194	192	177	2,264
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	184	182	190	184	184	230	201	172	172	194	192	177	2,264

TENNESSEE-AMERICAN WATER COMPANY
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MAPLE HILL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.241	0.218	0.272	0.218	0.163	0.272	0.218	0.218	0.272	0.218	0.218	0.163	2.691
KWH'S/MG	13,705	9,638	7,235	5,757	6,816	9,842	10,835	15,940	10,250	14,257	7,876	13,074	10,404
TOTAL KWH'S	3303	2101	1968	1255	1111	2677	2362	3475	2788	3108	1717	2131	27,996
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	304	194	181	116	102	247	218	320	257	286	158	195	2,578
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	314	203	191	125	112	256	227	330	267	296	168	206	2,697
PLUS 1.5% TAX	5	3	3	2	2	4	3	5	4	4	3	3	40
TOTAL KWH COST (INC. TAX)	319	206	194	127	114	260	231	335	271	301	171	209	2,738
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	319	206	194	127	114	260	231	335	271	301	171	209	2,738

TENNESSEE-AMERICAN WATER COMPANY
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CRESTWOOD	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.848	0.766	0.957	0.766	0.574	0.957	0.766	0.766	0.957	0.766	0.766	0.574	9.463
KWH'S/MG	1,284	1,350	818	875	965	1,024	1,018	999	1,213	1,188	1,007	1,291	1,082
TOTAL KWH'S	1089	1034	783	670	554	980	780	765	1161	910	771	741	10,238
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	100	95	72	62	51	90	72	70	107	84	71	68	943
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	110	105	82	72	61	100	82	80	117	94	81	78	1,062
PLUS 1.5% TAX	2	2	1	1	1	2	1	1	2	1	1	1	16
TOTAL KWH COST (INC. TAX)	112	107	83	73	62	102	83	82	119	95	82	79	1,078
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	112	107	83	73	62	102	83	82	119	95	82	79	1,078

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CUMBERLAND ROAD	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.891	1.040	1.300	1.234	0.932	2.138	2.709	2.489	1.894	2.384	1.003	0.716	18.730
KWH'S/MG	3,316	2,660	2,658	2,348	3,098	1,537	1,176	1,186	2,553	817	2,638	2,899	1,927
TOTAL KWH'S	2955	2766	3455	2897	2887	3287	3186	2952	4835	1947	2647	2076	36,090
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	272	255	318	267	266	303	293	272	445	179	262	191	3,324
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	282	265	328	277	276	313	303	282	455	189	272	201	3,443
PLUS 1.5% TAX	4	4	5	4	4	5	5	4	7	3	4	3	52
TOTAL KWH COST (INC. TAX)	286	269	333	281	280	317	308	286	462	192	276	204	3,494
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	286	269	333	281	280	317	308	286	462	192	276	204	3,494

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CAMERON HILL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	1,209	1,092	1,365	1,092	0,819	1,365	1,092	1,092	1,365	1,092	1,092	0,819	13,494
KWH'S/MG	4,136	5,495	5,568	5,586	7,692	5,201	5,403	8,242	4,396	5,586	5,220	9,035	5,795
TOTAL KWH'S	5000	6000	7600	6100	6300	7100	5900	9000	6000	6100	5700	7400	78,200
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	461	553	700	562	580	654	543	829	553	562	525	682	7,202
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	470	563	710	572	590	664	553	839	563	572	535	691	7,321
PLUS 1.5% TAX	7	8	11	9	9	10	8	13	8	9	8	10	110
TOTAL KWH COST (INC. TAX)	477	571	721	580	599	674	562	851	571	580	543	702	7,431
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	477	571	721	580	599	674	562	851	571	580	543	702	7,431

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007

MINNEKAHDA	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.074	0.067	0.084	0.067	0.050	0.084	0.067	0.067	0.084	0.067	0.067	0.050	0.828
KWH'S/MG	6,392	3,612	6,036	7,910	9,260	8,333	10,446	9,119	9,238	7,418	8,970	7,900	7,844
TOTAL KWH'S	473	242	507	530	463	700	700	611	776	497	601	395	6,495
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	44	22	47	49	43	64	64	56	71	46	55	36	598
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	53	32	57	59	53	74	74	66	81	56	65	46	717
PLUS 1.5% TAX	1	0	1	1	1	1	1	1	1	1	1	1	11
TOTAL KWH COST (INC. TAX)	54	33	57	60	53	75	75	67	83	57	66	47	728
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	54	33	57	60	53	75	75	67	83	57	66	47	728

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% Increase in DC & EC and 6% Increase in current FCA
Date Prepared: May 8 , 2007

JOHNSON BLVD.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.023	0.021	0.026	0.021	0.016	0.026	0.021	0.021	0.026	0.021	0.021	0.016	0.259
KWH'S/MG	56,826	67,714	54,692	81,095	80,250	65,385	80,952	81,667	80,692	74,762	76,143	81,668	72,691
TOTAL KWH'S	1307	1422	1422	1703	1284	1700	1700	1715	2098	1570	1599	1307	18,827
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	120	131	131	157	118	157	157	158	193	145	147	120	1,734
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	130	141	141	167	128	166	166	168	203	154	157	130	1,853
PLUS 1.5% TAX	2	2	2	3	2	2	2	3	3	2	2	2	26
TOTAL KWH COST (INC. TAX)	132	143	143	169	130	169	169	170	206	157	160	132	1,881
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	132	143	143	169	130	169	169	170	206	157	160	132	1,881

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007

STUART HEIGHTS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
KWH'S/MG													
TOTAL KWH'S	0	82	103	76	57	147	82	61	8	6	11	4	637
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	0	8	9	7	5	14	8	6	1	1	1	0	59
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	10	17	19	17	15	23	17	16	11	10	11	10	177
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	3
TOTAL KWH COST (INC. TAX)	10	18	20	17	15	24	18	16	11	11	11	10	180
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	10	18	20	17	15	24	18	16	11	11	11	10	180

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007

SUMMIT AVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.023	0.021	0.026	0.021	0.016	0.026	0.021	0.021	0.026	0.021	0.021	0.016	0.259
KWH'S/MG	72,478	73,524	74,462	74,095	75,813	71,692	71,762	71,905	72,385	72,000	71,952	70,875	72,726
TOTAL KWH'S	1667	1544	1936	1556	1213	1864	1507	1510	1882	1512	1511	1134	18,836
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	154	142	178	143	112	172	139	139	173	139	139	104	1,735
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	163	152	188	153	122	182	149	149	183	149	149	114	1,854
PLUS 1.5% TAX	2	2	3	2	2	3	2	2	3	2	2	2	28
TOTAL KWH COST (INC. TAX)	166	154	191	156	123	184	151	151	186	151	151	116	1,881
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	166	154	191	156	123	184	151	151	186	151	151	116	1,881

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007

WINDRIDGE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	1,127	1,299	1,402	0.982	0.829	1.343	1.211	1.056	1.726	1.115	1.589	1.069	14.748
KWH'S/MG	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
TOTAL KWH'S	1157	1334	1440	1009	851	1379	1244	1084	1773	1145	1632	1098	15,146
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	107	123	133	93	78	127	115	100	163	105	150	101	1,395
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	116	133	143	103	88	137	124	110	173	115	160	111	1,514
PLUS 1.5% TAX	2	2	2	2	1	2	2	2	3	2	2	2	23
TOTAL KWH COST (INC. TAX)	118	135	145	104	90	139	126	111	176	117	163	113	1,536
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	118	135	145	104	90	139	126	111	176	117	163	113	1,536

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% increase in DC & EC and 6% increase in current FCA
Date Prepared: May 8 , 2007

ROLLINGS ACRES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.095	0.086	0.107	0.086	0.064	0.107	0.086	0.086	0.107	0.086	0.086	0.064	1.060
KWH'S/MG	3,600	6,081	3,477	4,930	5,328	2,421	3,291	3,047	2,869	3,116	3,140	7,500	3,897
TOTAL KWH'S	342	523	372	424	341	259	283	262	307	268	270	480	4,131
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	31	48	34	39	31	24	26	24	28	25	25	44	380
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	41	58	44	49	41	34	36	34	38	35	35	54	499
PLUS 1.5% TAX	1	1	1	1	1	1	1	1	1	1	1	1	7
TOTAL KWH COST (INC. TAX)	42	59	45	50	42	34	37	35	39	35	35	55	507
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	42	59	45	50	42	34	37	35	39	35	35	55	507

TENNESSEE-AMERICAN WATER COMPANY
BOOSTER FUEL & POWER RATE #5
2008 Budget-with 7.5% Increase In DC & EC and 6% Increase In current FCA
Date Prepared: May 8 , 2007

TEXAS AVENUE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
STATION DELIVERY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
KWH'S/MG													
TOTAL KWH'S	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER CHARGE	10	10	10	10	10	10	10	10	10	10	10	10	119
FIRST 15,000-KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 15,000 KWH	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	10	10	10	10	10	10	10	10	10	10	10	10	119
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	2
TOTAL KWH COST (INC. TAX)	10	10	10	10	10	10	10	10	10	10	10	10	121
TOTAL KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST 50 KWD-NO CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 950 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
NEXT 1500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
OVER 2500 KWD	0	0	0	0	0	0	0	0	0	0	0	0	0
ADDITIONAL OVER CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE INCREASE	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
PLUS 1.5% TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL KWD COST (INC. TAX)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC COSTS	10	10	10	10	10	10	10	10	10	10	10	10	121
Hill Pointe Station (Pine Breeze Rd) New	187	212	284	365	330	330	365	285	215	200	185	185	3143

American Water - MD Operating Data Report - Regulated Business - Water
Company/Location Name: Tennessee American
User ID: BKGNDJOB ; Date Run: 12/08/07; Period Type: YTD ; Date: 11/2007; Budget Type:ORIGINAL ; Post/Adj: ASADJUST ;

	Total	Residential	Commercial	Industrial	Fire	OPA	Resale	Miscellaneous
Number of Bills								
Monthly	801621	702141	90661	1397	0	7345	77	0
Monthly	0	0	0	0	0	0	0	0
rterly	37	0	4	0	33	0	0	0
ening/Closing Bills	36486	34062	2355	6	13	50	0	0
ther	0	0	0	0	0	0	0	0
Total Actual	838144	736203	93020	1403	46	7395	77	0
Total Actual Prorated	838144	736203	93020	1403	46	7395	77	0
Budget	805653	706013	91093	1441	0	7106	0	0
Variance	32491	30190	1927	38-	46	289	77	0
Number of Estimated Bills	6687	5175	1353	23	0	135	1	0
3 or More Estimates	79	19	49	0	0	11	0	0
Total Billed Days	24832469	21786407	2776952	42062	2098	221832	2318	0
Water Sales (1000G)								
Metered	10749481	3353464	2998775	2245461	0	777851	1373930	0
Flat Rate	0	0	0	0	0	0	0	0
Total Water Sales	10749481	3353464	2998775	2245461	0	777851	1373930	0
Credit	58053-	32584-	17301-	252-	0	7916-	0	0
Intercompany Sales	0	0	0	0	0	0	0	0
Total Net Sales	10691428	3320880	2981474	2245209	0	769935	1373930	0
Total Net Sales Prorated	10691428	3320880	2981474	2245209	0	769935	1373930	0
Budget	10125382	3242802	2911876	2014205	0	730076	1226423	0
Variance	566046	78078	69598	231004	0	39859	147507	0
Revenues ($)								
Billed	32014042	14244686	10382592	3535106	0	2293205	1558453	0
Credits	197462-	117484-	55714-	3963-	925-	19376-	0	0
Net Revenue	31816580	14127202	10326878	3531143	925-	2273829	1558453	0
Net Revenue Prorated	31816580	14127202	10326878	3531143	925-	2273829	1558453	0
Budget	32595359	13954899	10220349	3405004	1370656	2244351	1400100	0
Variance	778779-	172303	106529	126139	1371581-	29478	158353	0
Billed Revenue/1000G	2.9758	4.2540	3.4636	1.5727	.0000	2.9532	1 1343	.0000
Budget Revenue/1000G	3 2191	4.3033	3.5098	1.6904	.0000	3.0741	1 1415	0000
# of Credit Adjustments	3364	2711	544	10	46	53	0	0
Connections								
Total-End of Period	74535	64398	8252	125	1081	670	9	0
Budget	74579	64433	8306	131	1056	646	7	0
Variance	44-	35-	54-	6-	25	24	2	0

System Delivery (1000G)	Actual	Prorated	Budget	%	Variance	Last Year	12-Month Roll
Gross S/D Produce/Purch	13635062	13635062	13109750	104.0	525312	14126381	14650395
System Delivery Transfer	0	0				0	0
Net System Delivery	13635062	13635062	13109750	104.0	525312	14126381	14650395
Total Net Water Sales	10691428	10691428	10125382	105.5	566046	10938828	11482381
al Non Revenue Water	2943634	2943634	2984368	98 6	40734-	3187553	3168014
.W. %	21.5		22.7		1 2-	22.5	21 6
th Unbilled/Consumption	220080					221228	0
ctual Water Losses	2723554					2966325	3168014

Operations	Actual	Budget	Variance	Last Year
Labor Costs ($)				
Production	1197376	1324590	127214-	1091095
Network	2675655	2584000	91655	2380104
Cust Rltns	202344	168542	33802	237791
Maintenance	0	0	0	0
Admin & Gen	182961	227637	44676-	164414
Total O&M Payroll	4258336	4304769	46433-	3873404
Capital Payroll	806907	0	806907	719631
Total Payroll	5065243	4304769	760474	4593035
Capitalization %	15	0	15	15

Total O&M Expense ($)	Actual	Budget	Variance
Production	5076988	4823496	253492
Network	3133686	3353850	220164-
Cust Rltns	456934	544862	87928-
Maintenance	0	0	0
Admin & Gen	10341596	9536319	805277
Total	19009204	18258527	750677

Non-Scheduled Overtime (Hrs)				
Production	692	0	692	797
Network	3508	37904	34396-	2216
Cust Rltns	2	0	2	323
Maintenance	0	0	0	0
Admin & Gen	474	0	474	305
Total	4676	37904	33228-	3641

Sick Time (Hrs)	Actual	Prior Year	Difference
Production	1872	2576	704-
Network	1844	2876	1032-
Cust Rltns	968	743	225
Maintenance	0	0	0
Admin & Gen	1697	1298	399
Total	6381	7493	1112-

# of Employees				
Production	23	25	2-	22
Network	45	45	0	44
Cust Rltns	30	31	1-	31
Maintenance	0	0	0	0
Admin & Gen	10	9	1	9
Service Company	0	0	0	0
Total	108	110	2-	106
Permanent FTE	108	110	2-	106
Temporary FTE	0	0	0	0
Total FTE	108	110	2-	106
Customer/Employee Ratio	690	677	13	0

For Statistical data the number of actual days YTD are 334 , the number of budgeted days YTD are 334 .
For Statistical data the number of actual days in this period are 30, the number of budgeted days in this period are 30 .
Prorated values are provided for comparison to Budget.

American Water - MD Operating Data Report - Regulated Business - Water
Company/Location Name: Tennessee American
User ID: KOSTIONG ; Date Run: 1/06/07; Period Type: YTD ; Date: 12/2006; Budget Type:ORIGINAL ; Post/Adj: ASADJUST ;

	Total	Residential	Commercial	Industrial	Fire	OPA	Resale	Miscellaneous
Number of Bills								
Monthly	902844	790131	102746	1619	0	8256	92	0
Bi-Monthly	0	0	0	0	0	0	0	0
Quarterly	38	0	6	0	31	1	0	0
Opening/Closing Bills	42572	39757	2739	6	5	64	1	0
Other	0	0	0	0	0	0	0	0
Total Actual	945454	829888	105491	1625	36	8321	93	0
Total Actual Prorated	895340	786777	100011	1541	34	7889	88	0
Budget	8513701	7796546	615486	12252	51672	37328	417	0
Variance	7617361-	7009769-	515475-	10711-	51638-	29439-	329-	0
Number of Estimated Bills	20944	17401	3237	49	0	253	4	0
3 or More Estimates	516	397	108	0	0	11	0	0
Total Billed Days	28054409	24598326	3152910	48910	2731	248783	2749	0
Water Sales (1000G)								
Metered	11813374	3622872	3321504	2597147	0	944389	1327462	0
Flat Rate	0	0	0	0	0	0	0	0
Total Water Sales	11813374	3622872	3321504	2597147	0	944389	1327462	0
Credit	81966-	49932-	26471-	473-	0	4066-	1024-	0
Intercompany Sales	0	0	0	0	0	0	0	0
Total Net Sales	11731408	3572940	3295033	2596674	0	940323	1326438	0
Total Net Sales Prorated	11121984	3387333	3123862	2461782	0	891475	1257532	0
Budget	11356998	3553440	3201641	2132163	0	1092019	1377735	0
Variance	235014-	166107-	77779-	329619	0	200544-	120203-	0
Revenues ($)								
Billed	32894492	14460770	10710620	3778665	0	2488780	1455656	0
Credits	276490-	174127-	79651-	5284-	542-	13201-	3685-	0
Net Revenue	32618002	14286643	10630969	3773382	542-	2475579	1451971	0
Net Revenue Prorated	30923560	13544480	10078711	3577362	514-	2346977	1376544	0
Budget	32956100	13690900	10244800	3495300	1350700	2767400	1407000	0
Variance	2032540-	146420-	166089-	82062	1351214-	420423-	30456-	0
Billed Revenue/1000G	2.7803	3.9985	3.2263	1.4531	.0000	2.6326	1.0946	.0000
Budget Revenue/1000G	2.9018	3.8528	3.1998	1.6393	.0000	2.5342	1.0212	.0000
# of Credit Adjustments	6299	5105	1006	13	36	136	3	0
Connections								
Total-End of Period	73701	63651	8174	129	1069	659	9	0
Budget	72976	62899	8229	131	1078	634	5	0
Variance	725	762	55-	2-	9-	25	4	0

System Delivery (1000G)	Actual	Prorated	Budget	%	Variance	Last Year	12-Month Roll
Gross S/D Produce/Purch	15141713	14355131	15244780	94.1	889649-	14050299	15141713
System Delivery Transfer	0	0				0	0
Net System Delivery	15141713	14355131	15244780	94.1	889649-	14050299	15141713
Total Net Water Sales	11731408	11121984	11356998	97.9	235014-	10621124	11731408
Total Non Revenue Water	3410305	3233147	3887782	83.1	654635-	3429175	3410305
N.R.W. %	22.5		25.5		3.0-	24.4	22.5
Unbilled/Unbilled/Consumption	235654					0	0
Actual Water Losses	3174651					3429175	3410305

Operations	Actual	Budget	Variance	Last Year
Labor Costs ($)				
Production	1194022	0	1194022	1039963
Network	2628537	0	2628537	1162526
Cust Rltns	259807	0	258807	484017
Maintenance	0	0	0	0
Admin & Gen	175162	4062813	3887651-	729235
Total O&M Payroll	4256528	4062813	193715	3415741
Capital Payroll	766979	1296	765683	459105
Total Payroll	5023507	4064109	959398	3874846
Capitalization %	15	0	15	11

Total O&M Expense ($)	Actual	Budget	Variance
Production	5295805	3258578	2037227
Network	3107149	585708	2521441
Cust Rltns	471281	299535	171746
Maintenance	0	0	0
Admin & Gen	11108212	13597357	2489145-
Total	19982447	17741178	2241269

Non-Scheduled Overtime (Hrs)				
Production	1868	1322	434-	819
Network	2849	5732	2883-	2384
Cust Rltns	324	0	324	232
Maintenance	0	0	0	0
Admin & Gen	350	2868	2518-	700
Total	4411	9922	5511-	4135

Sick Time (Hrs)	Actual	Prior Year	Difference
Production	2871	2696	175
Network	2992	3136	144-
Cust Rltns	799	264	535
Maintenance	0	0	0
Admin & Gen	1354	987	367
Total	8016	7083	933

# of Employees				
Production	22	0	22	26
Network	44	0	44	42
Cust Rltns	30	0	30	21
Maintenance	0	0	0	0
Admin & Gen	9	1248	1239-	7
Service Company	0	0	0	0
Total	105	1248	1143-	96
Permanent FTE	105	0	105	96
Temporary FTE	0	0	0	0
Total FTE	105	0	105	96
Customer/Employee Ratio	701	58	643	0

For Statistical data the number of actual days YTD are 365 , the number of budgeted days YTD are 365 .
For Statistical data the number of actual days in this period are 28, the number of budgeted days in this period are 31 .
Prorated values are provided for comparison to Budget

American Water - MD Operating Data Report - Regulated Business - Water
Company/Location Name: Tennessee American
User ID: KOSTIONG ; Date Run: 12/06/06; Period Type: YTD ; Date: 11/2006; Budget Type:ORIGINAL ; Post/Adj: ASADJUST ;

	Total	Residential	Commercial	Industrial	Fire	OPA	Resale	Miscellaneous
Number of Bills								
Monthly	834490	730284	95014	1496	0	7611	85	0
Bi-Monthly	0	0	0	0	0	0	0	0
rterly	36	0	5	0	30	1	0	0
ling/Closing Bills	39647	37026	2549	6	5	60	1	0
ner	0	0	0	0	0	0	0	0
Total Actual	874173	767310	97568	1502	35	7672	86	0
Total Actual Prorated	817853	717875	91282	1405	33	7178	80	0
Budget	7801050	7143603	564234	11231	47366	34234	382	0
Variance	6983197-	6425728-	472952-	9826-	47333-	27056-	302-	0
Number of Estimated Bills	19826	16453	3077	48	0	244	4	0
3 or More Estimates	505	388	106	0	0	11	0	0
Total Billed Days	25932438	22731999	2920326	45271	2661	229634	2547	0
Water Sales (1000G)								
Metered	11012160	3371997	3103715	2427002	0	882645	1226801	0
Flat Rate	0	0	0	0	0	0	0	0
Total Water Sales	11012160	3371997	3103715	2427002	0	882645	1226801	0
Credit	72933-	45265-	22385-	473-	0	3786-	1024-	0
Intercompany Sales	0	0	0	0	0	0	0	0
Total Net Sales	10939227	3326732	3081330	2426529	0	878859	1225777	0
Total Net Sales Prorated	10234459	3112405	2882813	2270198	0	822238	1146805	0
Budget	10382841	3281694	2914535	1936804	0	997595	1252213	0
Variance	148382-	169289-	31722-	333394	0	175357-	105408-	0
Revenues ($)								
Billed	30597440	13446609	9976697	3514111	0	2316193	1343830	0
Credits	248161-	157965-	68266-	5284-	498-	12463-	3685-	0
Net Revenue	30349279	13288644	9908431	3508827	498-	2303730	1340145	0
Net Revenue Prorated	28394003	12432513	9270073	3282768	466-	2155310	1253805	0
Budget	30203200	12622100	9351900	3180600	1238000	2531800	1278800	0
Variance	1809197-	189587-	81827-	102168	1238466-	376490-	24995-	0
Billed Revenue/1000G	2.7743	3.9945	3.2156	1.4460	.0000	2.6212	1.0933	.0000
Budget Revenue/1000G	2.9089	3.8462	3.2087	1.6421	.0000	2.5379	1.0212	0000
# of Credit Adjustments	5693	4614	898	13	35	130	3	0
Connections								
Total-End of Period	73805	63740	8197	129	1070	660	9	0
Budget	72921	62849	8224	131	1078	634	5	0
Variance	884	891	27-	2-	8-	26	4	0

System Delivery (1000G)	Actual	Prorated	Budget	%	Variance	Last Year	12-Month Roll
Gross S/D Produce/Purch	14126381	13216278	14041568	94.1	825290-	13256421	14920259
System Delivery Transfer	0	0				0	0
Net System Delivery	14126381	13216278	14041568	94.1	825290-	13256421	14920259
Total Net Water Sales	10939227	10234459	10382841	98.5	148382-	9871993	11688357
l Non Revenue Water	3187154	2981819	3658727	81.4	676908-	3384428	3231902
W. %	22.5		26.0		3.5-	25.5	21.6
ch Unbilled/Consumption	221228					0	0
tual Water Losses	2965926					3384428	3231902

Operations	Actual	Budget	Variance	Last Year
Labor Costs ($)				
Production	1091095	0	1091095	928223
Network	2380104	0	2380104	1026616
Cust Rltns	237791	0	237791	406421
Maintenance	0	0	0	0
Admin & Gen	164414	3710616	3546202-	746950
Total O&M Payroll	3873404	3710616	162788	3108210
Capital Payroll	719631	1134	718497	427383
Total Payroll	4593035	3711750	881285	3535593
Capitalization %	15	0	15	12

Total O&M Expense ($)	Actual	Budget	Variance
Production	4915893	3042828	1873065
Network	2779342	525736	2253606
Cust Rltns	410823	274659	136164
Maintenance	0	0	0
Admin & Gen	9957915	12455222	2497307-
Total	18063973	16298445	1765528

Non-Scheduled Overtime (Hrs)				
Production	797	1120	323-	678
Network	2216	5295	3079-	1720
Cust Rltns	323	0	323	232
Maintenance	0	0	0	0
Admin & Gen	305	2268	1963-	420
Total	3641	8683	5042-	3050

Sick Time (Hrs)	Actual	Prior Year	Difference
Production	2576	2312	264
Network	2876	2944	68-
Cust Rltns	743	264	479
Maintenance	0	0	0
Admin & Gen	1298	909	389
Total	7493	6429	1064

# of Employees				
Production	22	0	22	20
Network	44	0	44	0
Cust Rltns	31	0	31	0
Maintenance	0	0	0	0
Admin & Gen	9	1144	1135-	7
Service Company	0	0	0	0
Total	106	1144	1038-	27
Permanent FTE	106	0	106	7
Temporary FTE	0	0	0	0
Total FTE	106	0	106	7
Customer/Employee Ratio	696	63	633	0

For Statistical data the number of actual days YTD are 357 , the number of budgeted days YTD are 334 .
For Statistical data the number of actual days in this period are 35, the number of budgeted days in this period are 30 .
Prorated values are provided for comparison to Budget.

American Water Works Company
Tennessee American Water-Co 26
Total Company (USGAAP)
Income Statement 12 Month Ended
For the Period Ending 11/30/2007

w/o 2005 wr 2006 wr

Tennessee-American Water Co.

Description	12 Month Actual	12 Month Plan	Variance	12 Month Previous	Annual Forecast
1 OPERATING REVENUES					
2 Water	35,741,395	35,348,259	393,136	33,015,456	35,877,983
3 Sewer					
4 Other					
5 Management	1,367,701	1,365,906	1,795	1,381,606	1,377,072
6 Total Revenues	37,109,096	36,714,165	394,931	34,397,262	37,255,055
7 OPERATIONS & MAINTENANCE EXPENSE					
8 Labor	4,641,460	4,656,966	15,506-	4,180,934	4,695,801
9 Purchased Water	58,215	51,403	6,812	53,795	51,050
10 Fuel & Power	2,274,867	1,899,035	375,832	2,233,780	1,936,389
11 Chemicals	1,075,172	981,827	93,345	999,522	1,002,921
12 Waste Disposal	161,721	173,508	11,787-	159,586	174,265
13 Management Fees	4,789,601	4,450,308	339,293	4,349,054	4,483,328
14 Group Insurance	1,596,405	1,513,160	83,245	1,530,453	1,505,376
15 Pensions	726,428	714,655	11,773	1,014,439	652,680
16 Regulatory Expense	508,129	228,081	280,048	232,200	241,460
17 Insurance Other Than Group	559,655	523,282	36,373	449,183	523,944
18 Customer Accounting	1,121,639	1,189,606	67,967-	1,317,950	1,217,188
19 Rents	30,036	41,710	11,674-	38,201	41,925
20 General Office Expense	244,965	240,003	4,962	635,897	243,264
21 Miscellaneous	1,930,737	1,781,733	149,004	1,795,025	1,811,660
25 Other Maintenance	1,211,604	1,255,983	44,379-	1,101,890	1,282,167
Total Maintenance & Operations Expense	20,930,634	19,701,260	1,229,374	20,091,909	19,863,418
27 Depreciation	4,420,219	4,581,763	161,544-	4,325,005	4,592,115
28 Amortization	127,816	121,776	6,040	121,777	121,776
29 General Taxes	4,133,275	3,515,342	617,933	3,731,907	3,521,143
30 State Income Taxes	394,888	329,031	65,857	294,457	352,222
31 Federal Income Taxes	1,655,153	1,864,865	209,712-	1,008,037	1,773,087
32 Tax Savings Acquisition Adjustment					
33 Total Operating Expenses	31,661,985	30,114,037	1,547,948	29,573,092	30,223,761
34 Utility Operating Income	5,447,111	6,600,128	1,153,017-	4,824,170	7,031,294
35 OTHER INCOME & DEDUCTIONS					
36 Non-Operating Rental Income					
37 Dividend Income-Common					
38 Dividend Income-Preferred					
39 Interest Income	74,226		74,226		
40 AFUDC Equity	73,658	51,922	21,736	91,481	49,626
42 M & J Miscellaneous Income	5,024		5,024	2,822	
43 Gain(Loss)on Disposition				2,000	
45 Total Other Income	152,908	51,922	100,986	96,303	49,626
46 Miscellaneous Amortization					
47 Tax Savings Acquisition Adjustment					
48 Misc. Other Deductions	61,880	74,000	12,120-	46,557	74,000
49 General Taxes					
50 State Income Taxes	501-	4,622-	4,121	3,385-	4,657-
51 Federal Income Taxes	10,438	23,444-	33,882	18,228-	23,432-
52 Total Other Deductions	71,817	45,934	25,883	24,944	45,911
53 Total Other Income	81,091	5,988	75,103	71,359	3,715
54 Income Before Interest Charges	5,528,202	6,606,116	1,077,914-	4,895,529	7,035,009
55 INTEREST CHARGES					
56 Interest on Long-Term Debt	3,080,780	3,588,932	508,152-	2,462,553	3,656,234
57 Amortization and Debt Expense	25,149	64,468	39,319-	16,242	69,156
58 Interest-Short Term Bank Debt	645,335	107,149	538,186	780,848	103,233
59 Other Interest Expense	25,643		25,643	1,251	
60 AFUDC-Debt	36,841-	28,355-	8,486-	45,013-	27,612-
61 Total Interest Charges	3,740,066	3,732,194	7,872	3,215,881	3,803,011
62 Net Income	1,788,136	2,873,922	1,085,786-	1,679,648	3,231,998
64 Preferred Dividend Declared	68,907	69,108	201-	69,105	69,108
65 Net Income to Common Stock	1,719,229	2,804,814	1,085,585-	1,610,543	3,162,890

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83410 American Water Works Company 1
RT026USR Tennessee American Water Company 01/17/08
TNRCAITOTA TB 12 Month Ending Nov. 07 15:33:34
District
For the Period Ending 11/30/2007

Description	Twelve Month
00026 Tennessee-American Water Co.	
P02 Water Revenues	
B4611 Metered Sales-Res	
401110 Res Sales Billed	
Res Sales Billed	-15,150,974.14
401120 Res Sales Unbilled	
Res Sales Unbilled	-32,575.88
B4612 Metered Sales-Com	
401210 Com Sales Billed	
Com Sales Billed	-11,048,270.15
401220 Com Sales Unbilled	
Com Sales Unbilled	-36,479.86
B4613 Metered Sales-Ind	
401310 Ind Sales Billed	
Ind Sales Billed	-3,798,057.87
401320 Ind Sales Unbilled	
Ind Sales Unbilled	-36,506.45
B4614 Metered Sales-OPA	
401510 Pub Auth Billed	
Pub Auth Billed	-2,447,686.05
401520 Pub Auth Unbilled	
Pub Auth Unbilled	-34,825.92
B4622 Private Fire Revenues	
401450 Priv Fire Billed	
Priv Fire Billed	-1,438,263.31
B466 Sales for Resale	
401610 SFR Billed	
SFR Billed	-1,670,278.29
1620 Sales for Resale Unbilled	
Sales for Resale Unbilled	-47,225.91
B474 Other Water Revenues	
401710 Misc Sales Billed	
Misc Sales Billed	-209.67
401713 Misc Sales Billed Unmetered	
Misc Sales Billed Unmetered	-42.64
P04 Other Revenues	
B470 Forfeited Discounts	
403101 Oth Rev-Forfeited Discounts	
Oth Rev-Forfeited Discounts	-302,739.58
B471 Misc Service Revenues	
403103 Oth Rev-Collect for Others	
Oth Rev-Collect for Others	-442,596.00
403104 Oth Rev-NSF Check Charge	
Oth Rev-NSF Check Charge	-25,240.00
403105 Oth Rev-Appl/Initiate Serv Fee	
Oth Rev-Appl/Initiate Serv Fee	-290,095.00
403107 Oth Rev-Reconnection Charges	
Oth Rev-Reconnection Charges	-181,468.00
B472 Rents from Water Property	
403102 Oth Rev-Rents Water Property	
Oth Rev-Rents Water Property	-125,563.11
P08 Labor	
B6011 Salaries-Empl Oper SS	
501200 Labor	
12 Labor Oper P	1,256,435.08
B6013 Salaries-Empl Oper WT	
501200 Labor	
13 Labor Oper WT	385.20
B6015 Salaries-Empl Oper TD	
501200 Labor	
14 Labor Oper TD	135,286.80
1405 Labor Oper TD Super/Eng	108,483.06
120 Labor Oper TD Meter	283,687.79
B16 Salaries-Empl Maint TD	
501200 Labor	
2405 Labor Maint TD Super/Eng	62,327.19
2420 Labor Maint TD Mains	644,569.98
2430 Labor Maint TD Services	269,438.79
2435 Labor Maint TD Meters	94,708.27
2440 Labor Maint TD Hydrants	80,390.83
B6017 Salaries-Empl CA	
501200 Labor	
15 Labor Oper CA	163.13

83410 American Water Works Company 2
RT026USR Tennessee American Water Company 01/17/08
TNRCAITOTA TB 12 Month Ending Nov. 07 15:33:34
District
For the Period Ending 11/30/2007

Description	Twelve Month
00026 Tennessee-American Water Co.	
P08 Labor	
B6017 Salaries-Empl CA	
501200 Labor	
1510 Labor Oper CA Mtr Read	425,113.00
B6018 Salaries-Empl AG	
501200 Labor	
16 Labor Oper AG	1,176,466.58
501711 IP-Off-Annual-P/R JE	
IP-Off-Annual-P/R JE	104,004.03
P09 Purchased Water	
B6101 Purchased Water Oper SS	
510100 Purchased Water-Outside	
11 Purchased Water-Outside	58,215.79
P10 Fuel & Power	
B6151 Purch Power Oper SS	
515100 Purch Power	
12 Purch Power P	2,269,818.93
B6155 Purch Power Oper TD	
515100 Purch Power	
14 Purch Power TD	3,223.11
B6161 Purch Fuel Oper SS	
515200 Fuel for Power Prod SS	
11 Fuel for Power Prod SS	1,825.83
P11 Chemicals	
B6183 Chemicals Oper WT	
518000 Chemicals WT	
13 Chemicals WT	987,758.88
8001 Chemicals WT Carbon Lease	
13 Chemicals WT Carbon Lease	87,412.60
P12 Waste Disposal	
B6753 Misc Exp Oper WT	
511100 Waste Disposal Exp WT	
13 Waste Disposal Exp WT	161,721.07
P13 Management Fees-Corporate	
B6348 Cont Serv Mgmt Fee AG	
534214 Mgmt Fees-Bus Chg Costs	
16 Mgmt Fees-Bus Chg Costs	.00
B6358 Cont Serv Other AG	
534600 Mmgt Fees-Corporate	
16 Mmgt Fees-Corporate	2,972,459.69
534620 Mmgt Fees Bsn Change-Corp	
16 Mmgt Fees Bsn Change-Corp	17,106.44
534650 Mmgt Fees P13880-Corp	
16 Mmgt Fees P13880-Corp	707,582.03
534700 Mmgt Fees-Region	
16 Mmgt Fees-Region	1,087,248.38
534750 Mmgt Fees P13880-Region	
16 Mmgt Fees P13880-Region	5,204.66
P14 Group Insurance	
B6048 Empl Pens & Ben AG	
504100 Group Insurance	
16 Group Ins Oper AG	897,033.89
505100 PBOP Oper AG	
16 PBOP Oper AG	699,370.76
P15 Pensions	
B6048 Empl Pens & Ben AG	
506100 Pension	
16 Pension Oper AG	726,427.85
P16 Regulatory Expense	
B6668 Reg Exp-Rate Case	
566100 Reg Comm Amort Rate Case	
5 Reg Comm Amort Rate Case	191,361.17
78 Reg Exp-Other AG	
566200 Reg Comm Amort Depr Study	
16 Reg Comm Amort Depr Study	8,608.22
566700 Regulatory Comm Exp-Other	
16 Reg Comm Other Oper AG	308,159.75
P17 Ins Other Than Group	
B6578 Ins Gen Liab AG	
557000 Insurance General Liab	
16 Ins Gen Liab Oper AG	345,328.13
B6588 Ins Work Comp AG	

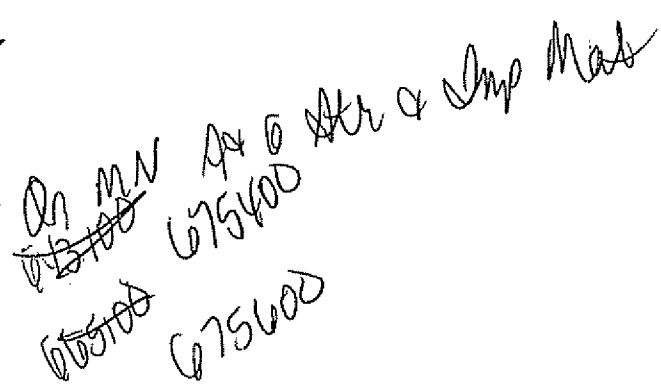
Description	Twelve Month	
558000 Insurance Workman's Comp		
16 Ins Work Comp AG	140,123.36	
B6598 Ins Other AG		
559000 Insurance Other		
16 Ins Other Oper AG	74,203.55	
P18 Customer Accounting		
B6207 M&S CA		
520100 M & S Oper CA		
15 M & S Oper CA	2,072.36	
B6707 Bad Debt Expense		
570100 Uncollectible Accounts		
15 Uncollectible Accounts	417,335.34	
16 Uncollectible Accts-MI's	-58.29	
B6757 Misc Exp CA		
575000 Misc Oper CA		
15 Misc Oper CA	.00	
575100 Bank Service Charges CA		
15 Bank Service Charges CA	247,959.22	
575200 Collection Agencies CA		
15 Collection Agencies CA	22,238.90	
575320 Electricity CA		
15 Electricity CA	.00	X
575420 Forms CA		
15 Forms CA	103,448.16	X
575500 Janitorial CA		
15 Janitorial CA	.00	X
575620 Office & Admin Supplies CA		
15 Office & Admin Supplies CA	.00	X
575660 Postage CA		
15 Postage CA	311,949.43	
575740 Telephone CA		
15 Telephone CA	7.33	
575743 Wireless Serv 1st CA		
15 Wireless Serv 1st CA	11,553.91	
575820 Uniforms CA		
15 Uniforms CA	5,132.82	
P19 Rents		
B6415 Rents-Real Prop Oper TD		
541000 Rents-Real Property		
14 Rents-Real Prop Oper TD	375.00	✓
B6418 Rents-Real Prop AG		
541000 Rents-Real Property		
16 Rents-Real Prop Oper AG	1,450.86	
B6427 Rents-Equipment CA		
541400 Rents-Equipment		
15 Rents-Equipment Oper CA	2,793.65	✓
B6428 Rents-Equipment AG		
541400 Rents-Equipment		
16 Rents-Equipment Oper AG	25,417.02	
P20 General Office Exp		
B6208 M&S AG		
520100 M & S Oper AG		
16 M & S Oper AG	8,103.49	
B6758 Misc Exp AG		
575002 Misc General Office		
16 Misc General Office	273.01	
575100 Bank Service Charges AG		
16 Bank Service Charges AG	3,481.71	
575260 Credit Line Fees		
16 Credit Line Fees	1,027.35	
575261 Credit Line Fees AW46		
AW46 Credit Line Fees AW46	37,954.12	
6 Credit Line Fees In	7,378.38	
575280 Dues/Membership Deduct		
16 Dues/Membership Deduct	2,427.70	
575320 Electricity AG		
16 Electricity AG	26,032.82	
575340 Empl Exp AG-P/R JE		
16 Employee Expenses AG	28,709.80	
575342 Empl Exp Conf/Registration AG		
16 Empl Exp Conf/Registration AG	877.29	
575350 Meals Deduct-P/R JE		
16 Meals Deduct	4,759.69	

83410 American Water Works Company 4
RT026USR Tennessee American Water Company 01/17/08
TNRCAITOTA TB 12 Month Ending Nov 07 15:33:34
District
For the Period Ending 11/30/2007

Description	Twelve Month
00026 Tennessee-American Water Co.	
P20 General Office Exp	
B6758 Misc Exp AG	
575351 Meals Non Deduct	
16 Meals Non Deduct	3,844.67
575480 Heat - Oil/Gas AG	
16 Heat - Oil/Gas AG	3,798.78
575500 Janitorial AG	
16 Janitorial AG	6,073.06
575620 Office & Admin Supplies AG	
16 Office & Admin Supplies AG	4,384.14
575660 Postage AG	
16 Postage AG	3,118.24
575740 Telephone AG	
16 Telephone AG	52,705.17
575741 Cell Phone AG	
16 Cell Phone AG	34,209.39
575780 Trash Removal AG	
16 Trash Removal AG	504.00
575830 Wtr & Waste Wtr Exp AG	
16 Wtr & Waste Wtr Exp AG	4,179.12
575880 Misc Charges - P13880	
16 Misc Charges - P13880	.00
575881 Misc Chrgs - STEP W/O P13880	
16 Misc Chrgs - STEP W/O P13880	11,123.64
P21 Miscellaneous	
B6048 Empl Pens & Ben AG	
504500 Other Welfare Expense	
16 Other Welf Oper AG	19,126.72
504610 Employee Awards AG	
16 Employee Awards AG	5,569.62
504620 Employee Physical Exam AG	
16 Employee Physical Exam AG	2,808.00
504640 Safety Incentive	
16 Safety Incentive	.00
504660 Tuition Aid AG	
16 Tuition Aid AG	9,871.00
504670 Training AG	
16 Training AG	6,526.09
507100 401k	
16 401k Oper AG	87,626.85
508100 EIP	
16 EIP Oper AG	.00
508101 DCP	
16 DCP Oper AG	70,567.20
508102 Retiree Med Reimb	
16 Retiree Med Oper AG	6,259.21
B6201 M&S Oper SS	
520100 M & S Oper P	
12 M & S Oper P	00
B6203 M&S Oper WT	
520100 M & S Oper WT	
13 M & S Oper WT	49,900.98
B6205 M&S Oper TD	
520100 M & S Oper TD	
14 M & S Oper TD	19,424.35
B6313 Cont Serv Eng Oper WT	
531000 Contract Svc-Engineering	
13 Contract Svc-Eng Oper WT	.00
B6327 Cont Serv Acct CA	
532000 Contract Svc-Accounting	
15 Contr Svc-Acctg Oper CA	.00
28 Cont Serv Acct AG	
532000 Contract Svc-Accounting	
16 Contr Svc-Acctg Oper AG	69,093.66
B6335 Cont Serv Legal Oper TD	
533000 Contract Svc-Legal	
14 Contr Svc-Legal Oper TD	.00
B6338 Cont Serv Legal AG	
533000 Contract Svc-Legal	
16 Contr Svc-Legal Oper AG	68,304.37
B6353 Cont Serv Other Oper WT	
535000 Contract Svc-Other	

	Description	Twelve Month
13	Contr Svc-Other Oper WT	42,401.77
B6355	Cont Serv Other Oper TD	
535000	Contract Svc-Other	
14	Contr Svc-Other Oper TD	106,647.74
B6357	Cont Serv Other CA	
535000	Contract Svc-Other	
15	Contr Svc-Other Oper CA	.00
B6358	Cont Serv Other AG	
535000	Contract Svc-Other	
16	Contr Svc-Other Oper AG	56,384.12
B6502	Transportation Maint SS	
550000	Transportation	
21	Transport Maint SS	.00
B6503	Transportation Oper WT	
550000	Transportation	
13	Trans Oper WT	.00
B6505	Transportation Oper TD	
550000	Transportation	
14	Trans Oper TD	10.93
B6506	Transportation Maint TD	
550000	Transportation	
24	Transport Maint TD	5,379.30
B6507	Transportation CA	
550000	Transportation	
15	Trans Oper CA	439.89
B6508	Transportation AG	
550000	Transportation	
16	Trans Oper AG	-52,602.75
'0001	Trans Oper AG Lease Cost	
.6	Trans Oper AG Lease Cost	39,646.93
550002	Trans Oper AG Lease Fuel	
16	Trans Oper AG Lease Fuel	224,630.09
550003	Trans Oper AG Lease Maint	
16	Trans Oper AG Lease Maint	229,752.45
B6608	Advertising AG	
575030	Advertising	
16	Advertising	55,808.41
B6751	Misc Exp Oper SS	
575998	PCard Undistributed	
16	PCard Undistributed	-104.25
B6753	Misc Exp Oper WT	
575000	Misc Oper WT	
13	Misc Oper WT	13,623.39
575320	Electricity WT	
13	Electricity WT	44,344.26
575480	Heat - Oil/Gas WT	
13	Heat - Oil/Gas WT	5,461.76
575500	Janitorial WT	
13	Janitorial WT	9,570.00
575545	Lab Supplies WT	
13	Lab Supplies WT	22,806.21
575620	Office & Admin Supplies WT	
13	Office & Admin Supplies WT	91.46
575740	Telephone WT	
13	Telephone WT	38,549.50
575780	Trash Removal WT	
13	Trash Removal WT	4,413.10
575820	Uniforms WT	
13	Uniforms WT	6,136.19
B6755	Misc Exp Oper TD	
575000	Misc Oper TD	
14	Misc Oper TD	40,127.46
'320	Electricity TD	
r	Electricity TD	16,535.46
575480	Heat - Oil/Gas TD	
14	Heat - Oil/Gas TD	3,334.04
575500	Janitorial TD	
14	Janitorial TD	4,785.00
575620	Office & Admin Supplies TD	
14	Office & Admin Supplies TD	3,148.09
575740	Telephone TD	
14	Telephone TD	24,821.75
575741	Cell Phone TD	

Description	Twelve Month
14 Cell Phone TD	.00
575743 Wireless Serv 1st TD	
14 Wireless Serv 1st TD	.00
575780 Trash Removal TD	
14 Trash Removal TD	1,279.13
575820 Uniforms TD	
14 Uniforms TD	207.93
B6758 Misc Exp AG	
575000 Misc Oper AG	
16 Misc Oper AG	21,648.62
575130 Brochures and Handouts	
16 Brochures and Handouts	793.04
575240 Co Dues/Membership Deduct	
16 Co Dues/Membership Deduct	21,334.71
575242 Co Dues Deduct AWWA	
16 Co Dues Deduct AWWA	10,426.00
575270 Directors Fees	
16 Directors Fees	11,500.00
575271 Directors Expenses	
16 Directors Expenses	.00
575275 Discounts Available	
16 Discounts Available	-4,199.10
575276 Discounts Lost	
16 Discounts Lost	16.36
575400 Bus Servies Proj Exp	
16 Bus Servies Proj Exp	134,871.96
575490 Injuries and Damages	
16 Injuries and Damages	13,401.93
575560 Lobbying Expenses	
16 Lobbying Expenses	15,601.20
575625 Overnight Shipping AG	
16 Overnight Shipping AG	3,252.43
575640 Penalties Nondeduct	
16 Penalties Nondeduct	124,992.03
575680 Research & Development Exp	
16 Research & Development Exp	11,652.88
575710 Security Service AG	
16 Security Service AG	195,390.72
575715 Software Licenses & Support	
16 Software Licenses & Support	3,620.06
575790 Trustee Fees AG	
16 Trustee Fees AG	3,727.71
P25 Maintenance Expense	
B403 Depreciation Exp	
675110 Maint Exp ARO/Net Neg Sal AG	
26 Maint Exp ARO/Net Neg Sal AG	367,615.15
B6202 M&S Maint SS	
620000 Material and Supplies	
21 Mat and Sup Maint SS	143,462.39
B6204 M&S Maint WT	
620000 Material and Supplies	
23 Mat and Sup Maint WT	87,217.35
B6206 M&S Maint TD	
620000 Material and Supplies	
24 Mat and Sup Maint TD	291,727.74
B6208 M&S AG	
620000 Material and Supplies	
26 Mat and Sup Maint AG	70.98
B6354 Cont Serv Other Maint WT	
635000 Contr Svc-Other Maint WT	
23 Contr Svc-Other Maint WT	7,819.75
B6356 Cont Serv Other Maint TD	
635000 Contr Svc-Other Maint TD	
24 Contr Svc-Other Maint TD	2,141.90
B6358 Cont Serv Other AG	
635000 Contr Svc-Other Maint AG	
26 Contr Svc-Other Maint AG	6,571.54
B6754 Misc Exp Maint WT	
675000 Misc Maint WT	
23 Misc Maint WT	2,209.01
B6756 Misc Exp Maint TD	
675000 Misc Maint TD	
24 Misc Maint TD	2,702.14



Description	Twelve Month
00026 Tennessee-American Water Co.	
P25 Maintenance Expense	
B6756 Misc Exp Maint TD	
675000 Misc Maint TD Struct & Imp	
2410 Misc Maint TD Struct & Imp	.00
2435 Misc Maint TD Meters	8,518.51
675650 Paving/Backfill TD	
24 Paving/Backfill TD	198,178.79
B6758 Misc Exp AG	
675000 Misc Maint AG	
26 Misc Maint AG	93,368.66
675250 Comp Equip Hardware AG	
26 Comp Equip Hardware AG	.00
675450 Office Equipment AG	
26 Office Equipment AG	.00
P27 Depreciation	
B403 Depreciation Exp	
680110 Depr Exp-General	
Depr Exp-General	4,675,666.11
680120 Depr Exp-Amort CIAC Tax	
Depr Exp-Amort CIAC Tax	-61,210.57
680125 Depr Exp-Amort CIAC Non Tax	
Depr Exp-Amort CIAC Non Tax	-194,237.30
P28 Amortization	
B4071 Amort-Ltd Term UP	
680520 Amort-Capital Leases	
Amort-Capital Leases	106,033.32
680540 Amort-Reg Asset AFUDC	
Amort-Reg Asset AFUDC	20,606.89
0620 Amort-Reg Asset	
Amort-Reg Asset	1,176.00
P29 General Taxes	
B40810 Tax Oth thn Inc-Reg Assess Fee	
685100 Utility Reg Assessment Fee	
Utility Reg Assessment Fee	64,830.17
B40811 Tax Oth thn Inc-Property Tax	
685200 Property Taxes	
Property Taxes	2,901,497.26
B40812 Tax Oth thn Inc-Payroll Tax	
685320 FUTA	
FUTA	5,136.08
685325 FICA	
FICA	345,821.84
685350 SUTA	
SUTA	2,596.51
B40813 Tax Oth thn Inc-Other	
685430 Other Taxes and Licenses	
Other Taxes and Licenses	345,207.00
685440 Gross Receipts Tax	
Gross Receipts Tax	468,185.48
P30 State Income Taxes	
B40911 Income Taxes-SIT Oper	
690210 SIT-Current	
SIT-Current	-37,777.00
690220 SIT-Prior Year Adj	
002 SIT-PrYr Adj Over Accr	-7,804.00
B41011 Def Inc Tax-SIT	
690713 Def SIT-Interim Def	
Def SIT-Interim Def	236,660.00
690720 Def SIT-Pr Yr Adj	
001 Def SIT-PY Adj Asset	.00
002 Def SIT-PY Adj Liab	11,876.00
730 Def SIT-Reg Asset/Liab	
J1 Def SIT-Reg Asset	53,248.17
002 Def SIT-Reg Liab	-220.28
690750 Def SIT-Other	
002 Def SIT-Other Liab	138,904.80
P31 Federal Income Taxes	
B40910 Income Taxes-FIT Oper	
690110 FIT-Current	
FIT-Current	-19,699.00
690113 FIT-Interim Curr	
FIT-Interim Curr	2,135,376.00

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Description	Twelve Month
00026 Tennessee-American Water Co	
P31 Federal Income Taxes	
B40910 Income Taxes-FIT Oper	
690120 FIT-Prior Year Adj	
002 FIT-PrYr Adj Over Accr	-47,908.00
B41010 Def Inc Tax-FIT	
690613 Def FIT-Interim Def	
Def FIT-Interim Def	-961,930.00
690620 Def FIT-Pr Yr Adj	
001 Def FIT-PY Adj Asset	.00
002 Def FIT-PY Adj Liab	36,661.00
690630 Def FIT-Reg Asset/Liab	
001 Def FIT-Reg Asset	489,531.83
002 Def FIT-Reg Liab	-34,776.56
690650 Def FIT-Other	
002 Def FIT-Other Liab	134,265.33
B41211 ITC-Restored	
695220 ITC Restored - 3%	
ITC Restored - 3%	-3,096.00
695230 ITC Restored - 4%	
ITC Restored - 4%	-4,764.00
695240 ITC Restored - 10%	
ITC Restored - 10%	-68,508.00
P39 Interest Income	
B419 Interest & Dividend Income	
710500 Int Inc-Inside	
AW46 Int Inc-Inside AW46	-74,225.86
P40 AFUDC Equity	
0 AFUDC	
5100 AFUDC - Equity	
AFUDC - Equity	-73,658.45
P42 M&J Misc Income	
B415 M&J Revenues	
715111 M&J Revenues-Outside	
M&J Revenues-Outside	-36,091.71
B416 M&J Expenses	
716121 M&J Expenses-Outside	
M&J Expenses-Outside	24,810.71
716122 M&J Expenses-Inside	
M&J Expenses-Inside	10,946.43
B421 Nonutility Income	
717110 Misc Non-Util Income-Out	
Misc Non-Util Income-Out	-4,689.46
P43 Gain/Loss in Disposition	
B426 Misc Nonutility Expense	
721306 Gains/(losses) Nonup-Cap	
001 Gains NUP Cap	.00
P48 Misc Other Deductions	
B426 Misc Nonutility Expense	
760100 Donations Deduct	
Donations Deduct	60,260.00
760200 Other Income Deductions	
Other Income Deductions	1,620.00
P50 State Income Taxes	
B40920 Income Taxes-Oth Inc/Ded	
780100 SIT-Other Inc & Ded Curr	
SIT-Other Inc & Ded Curr	-501.00
P51 Federal Income Taxes	
B40920 Income Taxes-Oth Inc/Ded	
790100 FIT-Oth Inc & Ded-curr	
FIT-Oth Inc & Ded-curr	-2,691.00
790113 FIT-BTL Interim Curr	
FIT-BTL Interim Curr	13,129.00
Interest on LTD	
B4273 Int Exp-LTD	
810100 Int LTD-Outside Reg	
Int LTD-Outside Reg	1,022,662.26
810200 Int LTD-Outside TFB	
Int LTD-Outside TFB	-1,883.57
810210 Int LTD-TFB Inside	
AW46 Int LTD-TFB Insd AW46	-1,533.58
810300 Int Cap Lease-Outside	
Int Cap Lease-Outside	104,853.46

Description	Twelve Month
00026 Tennessee-American Water Co.	
P56 Interest on LTD	
B4273 Int Exp-LTD	
810400 Int LTD-Inside	
AW46 Int LTD-Inside AW46	1,956,681.05
P57 Amort Debt Exp	
B428 Amort Debt Expense	
820100 Amort Debt Disc & Exp	
Amort Debt Disc & Exp	11,237.02
820110 Amort Debt Exp Inside	
AW46 Amort DExp Inside AW46	13,911.78
P58 Interest on Bank Debt	
B4272 Int Exp-Short Term Debt	
830100 Interest STD Inside	
AW46 Interest STD Inside	645,335.20
P59 Other Interest Exp	
B4275 Int Exp-Other	
840000 Other Interest Expense	
Other Interest Expense	25,643.41
P60 AFUDC Debt	
B420 AFUDC	
850000 AFUDC Debt	
AFUDC Debt	-36,840.92
P64 Preferred Dividends	
B437 Dividends Declared - Pref Stk	
860100 Div Dec Pref Stk-Outside	
Div Dec Pref Stk-Outside	68,907.19
P69 Common Dividends	
B Dividends Declared - Com Stk	
.0220 Div Decl Com Stk In	
AW02 Div Decl Com Stk In-AW02	1,100,338.72
00026 Tennessee-American Water Co.	-618,891.10

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Comparative Balance Sheet
For the Period Ending 11/30/2007

Tennessee-American Water Co.

	Description	Current Year	Prior Year
	ASSETS		
1	Utility Plant	197,159,678	181,434,793
2	Construction work in progress	2,829,032	3,469,458
3	Accumulated depreciation	57,436,980-	52,960,183-
4	Utility plant acquisition adjustment		
5	Other utility plant adjustments	74,850	
6	Sub-total Utility Plant	142,626,580	131,944,068
7	Non-Utility property		
8	Other investments		
	Current Assets		
10	Cash and cash equivalents	442,071	589,056
11	Temporary investments		
12	Customer accounts receivable	2,661,267	2,462,194
13	Allowance for uncollectible accounts	283,946-	383,302-
14	Unbilled revenues	1,781,403	1,593,789
15	FIT refund due from assoc. companies	489,009	439,572
16	Miscellaneous receivables	82,686	77,377
17	Materials and supplies	314,087	646,621
19	Other	657,075	582,798
20	Sub-total	6,143,652	6,008,105
22	Deferred debits		
23	Debt and preferred stock	184,285	97,649
24	Expense of rate proceeding	996,606	227,617
25	Prelim survey & invest charges		
26	Reg Asset-income tax recovery	9,995,660	10,530,495
27	Other	3,841,500	3,981,535
29	Sub-total	15,018,051	14,837,296
30	Total Assets	163,788,283	152,789,469
32	CAPITAL AND LIABILITIES		
33	Common Stock	13,754,235	13,754,235
34	Paid in capital	8,288,918	4,788,918
35	Retained Earnings	21,291,805	20,673,222
36	Unearned Compensation		
37	Reacquired C/S & Accum Comp Inc		
38	Total common equity	43,334,958	39,216,375
39	Preferred stock	1,381,600	1,381,600
40	Long term debt	46,097,413	39,771,569
41	Total capitalization	90,813,971	80,369,544
42	Current liabilities		
43	Bank debt	6,860,281	19,344,793
44	Current portion of LTD	7,654,155	118,463
45	Accounts Payable	1,849,023	1,192,686
46	Taxes accrued	6,516,168	3,492,420
47	Interest accrued	1,021,053	875,538
48	Customer deposits		
49	Dividends declared		
51	Other	2,060,161	1,828,291
52	Sub-total	25,960,841	26,852,191
54	Deferred credits		
55	Customer adv. for construction	5,750,627	5,409,523
56	Deferred income taxes	25,214,851	25,272,963
57	Deferred investment tax credits	1,122,628	1,198,996
58	Reg.liab-inc.tax.refund thru rates	2,506,906	2,548,534
59	Other	4,159,956	3,825,557
60	Sub-total	38,754,968	38,255,573
62	Contributions in aid of construction	8,258,501	7,312,160
	Total capital and liabilities	163,788,281	152,789,468

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Trial Balance
For the Period Ending 11/30/2007

Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B01 Utility Plant Original Cost				
101000 Organization				.01
301000 Organization		73,444.37		73,444.37
303300 Land & Ld Rights P		18,009.00		18,009.00
303400 Land & Ld Rights WT		55,449.65		55,449.65
303500 Land & Ld Rights TD		127,323.91		127,323.91
303501 Land TD		133,093.58		132,663.58
303502 Rights of Way TD		25,021.90		25,021.90
303600 Land & Land Rights AG		1,810,529.28	54,557.62	3,780,115.95
304200 Struct & Imp P		2,001,274.74		1,707,759.97
304300 Struct & Imp WT		1,694,807.62		1,553,002.23
304301 Struct & Imp WT Depr Pntng	13,975.07	524,790.43		510,815.36
304400 Struct & Imp TD		1,590,500.00		1,590,500.00
304510 Struct & Imp AG Cap Lease		149,173.91		149,173.91
304600 Struct & Imp Offices		312,642.38		312,642.38
304700 Struct & Imp Store,Shop,Gar		657,573.08		651,964.96
304800 Struct & Imp Misc		489,122.97		281,452.34
306000 Lake, River & Other Intakes		602,663.86	7,436.14	560,641.77
309000 Supply Mains		227,421.97		227,421.97
310000 Power Generation Equip		5,631,195.36		5,714,839.19
310100 Power Generation Equip Othe		119,296.31		119,296.31
311200 Pump Equip Electric		254,506.81		25,516.43
311300 Pump Equip Diesel		12,378,400.21		12,324,130.26
311500 Pump Equip Other		6,494,146.20		6,251,683.15
320100 WT Equip Non-Media		1,637,309.36		997,629.37
330000 Dist Reservoirs & Standpipe		1,750,939.70		170,895.40
330003 Dist Res & Stand Orig Repai		680,783.96		680,783.96
330100 Elevated Tanks & Standpipes		1,950,069.77	1,776.00CR	1,847,941.46
330400 Clearwell		4,654,789.30	7,986.49	4,449,167.73
331001 TD Mains Not Classified by		1,457.83		1,457.83
331100 TD Mains 4in & Less	1,302.36	59,558,636.03	141,829.40	56,503,841.77
331200 TD Mains 6in to 8in	456,896.21	9,814,922.13	2,801.61	9,555,096.17
331210 TD Mains 6in to 10in (TN)		21,851,617.49	22,634.00	20,967,409.29
331300 TD Mains 10in to 16in		651,239.57	40,978.26	641,351.44
331350 TD Mains 12in & Grtr (TN)	105,832.14	18,146,550.18	57,956.50	17,614,421.25
331400 TD Mains 18in & Grtr		4,617,844.73	2,733.33	4,015,685.60
333000 Services	3,478.08	12,651.47		9,173.39
334100 Meters				91,619.91
334110 Meters Bronze Case	13,326.67	13,326.67		130,240.83
334120 Meters Plastic Case	440,231.59	9,521,370.90	49,900.34	8,595,323.28
334130 Meters Other	3,240.79	7,318,841.09	31,158.06	6,970,869.27
334131 Meters Other-Rem Rdr Unts		8,526.30		8,526.30
334200 Meter Installations		405,131.83		405,131.83
335000 Hydrants		598,089.22	411.45	593,874.86
339200 Other P/E SS		308,231.42		240,850.95
339600 Other P/E CPS		601,115.19		601,115.19
340100 Office Furniture & Equip		562,974.17		530,007.12
340200 Comp & Periph Equip		200,973.62		192,290.75
340210 Comp & Periph Mainframe		412,127.22		399,298.39
340220 Comp & Periph Personal		3,535,058.66		3,535,058.66
340230 Comp & Periph Other		206,244.92		206,244.92
340300 Computer Software		14,221.83		14,221.83
340310 Comp Software Mainframe		15,283.88		71,495.98
340320 Comp Software Personal		137,210.02		139,827.17
340330 Comp Software Other		1,074,346.67	100,006.00CR	867,290.95
340400 Data Handling Equipment		628,461.01		668,809.24
340500 Other Office Equipment		254,776.59	24,423.81CR	152,571.84
341100 Trans Equip Lt Duty Trks		237,241.98		35,387.86
341200 Trans Equip Hvy Duty Trks	5,591.70CR	43,392.21		43,392.21
341300 Trans Equip Autos		1,173,382.25	1,197.26	1,112,167.17
341400 Trans Equip Other	10,233.41	370,126.16		368,087.87
342000 Stores Equipment	499.38CR	332,766.90		250,922.21
343000 Tools,Shop,Garage Equip		354,831.21	13,648.21	334,946.05
344000 Laboratory Equipment		152,448.57		163,314.70
345000 Power Operated Equipment		1,023,783.00		1,013,165.23
346100 Comm Equip Non-Telephone		4,918.13		4,918.13
346200 Comm Equip Telephone				
347000 Misc Equipment		46,099.00		46,099.00
348000 Other Tangible Property				
101100 Reg Asset-AFUDC-Debt		11,902.45		
Reg Asset-AFUDC-Debt	13,975.07CR			
106000 Struct & Imp WT		31,143.02		
304300 Struct & Imp WT		13,556.55		
304400 Struct & Imp TD		72,817.13		
311200 Pump Equip Electric		29,769.63		
311500 Pump Equip Other		553.86		
330003 Dist Res & Stand Orig Repai				
330100 Elevated Tanks & Standpipes				
331001 TD Mains Not Classified by				

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Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B01 Utility Plant Original Cost				
106000 TD Mains 4in & Less				
331100 TD Mains 4in & Less	4,133.37	64,182.81		
331210 TD Mains 6in to 10in (TN)	31,528.19CR	1,037,656.32		
331350 TD Mains 12in & Grtr (TN)	7,420.92	1,078,966.87		
333000 Services	38,144.15CR	712,299.29		
334100 Meters		5,258.26		
334110 Meters Bronze Case	3,478.08CR			
334131 Meters Other-Rem Rdr Unts	3,459.45	3,459.45		
334200 Meter Installations	380,522.58CR	1,428,890.73		
335000 Hydrants	7,668.48	101,777.80		
340100 Office Furniture & Equip	4,571.70	28,728.14		
340210 Comp & Periph Mainframe		2,370.41		
340220 Comp & Periph Personal		56,612.71		
340230 Comp & Periph Other		55,998.47		
341200 Trans Equip Hvy Duty Trks		105,491.02		
343000 Tools,Shop,Garage Equip	10,646.41CR	8,662.24		
346200 Comm Equip Telephone		3,282.27		
347000 Misc Equipment		51,798.39		
B01 Utility Plant Original Cost	591,384.68	197,159,677.50	309,022.86	181,434,792.96
B02 CWIP				
105050 CWIP Accr-Infra				
21 CWIP Accr-Infra	276,033.10	572,844.33		
31 CWIP Accr-Plant	64,786.49	396,471.98		558,196.27
105110 CWIP History				
1 CWIP History		873,391.07		
31 CWIP History-Plant		4,063.93		4,063.93CR
105125 CWIP Permits & Fees				4,063.93
1 CWIP Permits & Fees		139,371.47		
21 CWIP Permits-Infrastr	800.00	542,732.78		139,371.47
105150 CWIP M&S & Purchases			750.00CR	379,924.63
CWIP M&S & Purchases		462.98CR		
1 CWIP M&S & Purchases		11,775,885.53		
11 CWIP M & S-Bldgs		48,681.22		12,653,340.53
21 CWIP M & S-Infrastr	48,553.14	9,005,762.55	140,881.15	27,956.14
31 CWIP M & S-Plant	92,747.92	5,401,162.61	117,723.62	6,282,834.92
105175 CWIP Professional Services				3,823,574.32
1 CWIP Professional Services		7,762.52		
21 CWIP Prof Svc-Infrastr	1,331.03	208,326.55		7,762.52
31 CWIP Prof Svc-Plant		3,118.50		181,954.74
105200 CWIP Co Labor				3,118.50
1 CWIP Co Labor		2,132,747.00		
21 CWIP Co Labor-Infrastr	53,639.87	2,890,062.35	45,851.90	2,132,747.00
31 CWIP Co Labor-Plant	907.98	688,995.85		2,284,221.04
105250 CWIP Co Labor OH				675,594.12
1 CWIP Co Labor OH		1,536,397.70		
21 CWIP Labor OH-Infrastr	46,179.52	1,961,964.32	33,922.70	1,443,714.40
31 CWIP Labor OH-Plant		266,699.32		1,553,691.71
105260 CWIP Overhead				265,380.45
1 CWIP Overhead		565,577.28		
11 CWIP Overhead-Bldgs		7,590.50		565,577.28
21 CWIP Overhead-Infrastr	48,386.53	4,747,008.43	91,667.33	5,547.69
31 CWIP Overhead-Plant	3,141.07	815,843.58	45,993.39	3,715,317.17
105270 CWIP AWWSC Chg-Infrastr				543,458.30
21 CWIP AWWSC Chg-Infrastr		362,941.77		
31 CWIP AWWSC Chg-Plant		75,370.92	4,854.61	383,013.38
105275 CWIP Contracted Services				59,194.21
1 CWIP Contracted Services		8,050,346.99		
21 CWIP Contr Svc-Infrastr	341,807.29	25,005,844.40	265,494.12	8,050,346.99
31 CWIP Contr Svc-Plant	24,185.62	4,045,399.46	162,692.00	19,132,345.99
105280 CWIP Retainage				2,869,306.61
1 CWIP Retainage		24,826.46		
21 CWIP Retainage-Infrastr		75,944.12		24,826.46
105300 CWIP Paving				75,944.12
1 CWIP Paving		81,374.39		
21 CWIP Paving-Infrastr	18,965.76	810,569.11	3,037.52	81,374.39
105350 CWIP AFUDC Debt				592,167.24
1 CWIP AFUDC Debt		323,399.93		
21 CWIP AFUDC Debt-Infrastr	1,408.28	204,240.58	5,667.57	323,399.93
31 CWIP AFUDC Debt-Plant	629.87	287,138.51	1,024.88	182,783.25
105375 CWIP AFUDC Equity				271,767.82
1 CWIP AFUDC Equity		329,891.24		
21 CWIP AFUDC Eqty-Infrastr	1,523.78	240,694.52	7,330.02	329,891.24
31 CWIP AFUDC Eqty-Plant	681.52	297,918.45	1,325.40	214,329.04
105390 CWIP Trans Prior Yr Chgs				279,164.56
1 CWIP Trans Prior Yr Chgs		58,009.12		
21 CWIP Tran PY Chg-Infrastr		348,002.73CR	3,150.00CR	58,009.12
				348,002.73CR

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Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B02 CWIP				
105390 CWIP Tran PY Chg-Plant				
31 CWIP Tran PY Chg-Plant		42,429.68		42,429.68
105900 CWIP Transfer to UPIS				
CWIP Transfer to UPIS		553.86CR		
1 CWIP Transfer to UPIS		25,780,055.89CR		25,780,055.89CR
21 CWIP Tran UPIS-Infrastr	593,317.06CR	45,955,692.42CR	462,442.63CR	33,091,455.65CR
31 CWIP Tran UPIS-Plant	1,932.38	9,995,001.26CR	15,256.92CR	7,524,605.01CR
B02 CWIP	434,324.09	2,829,031.88	445,866.66	3,469,457.95
B03 Accumulated Depreciation				
108105 AD UPIS-Acc Depr-Not Classifd				
AD UPIS-Acc Depr-Not Classi		42,263,077.51CR	32,150.68	42,403,176.63CR
01 AD UPIS-AccDepr-Oper Bldgs	32,465.28CR	1,893,147.99CR	33,108.15CR	1,384,400.86CR
02 AD UPIS-AccDepr-Admin Bldgs	4,243.49CR	213,722.37CR	3,505.61CR	165,752.01CR
05 AD UPIS-AccDepr-Infrastruct	159,846.25CR	9,056,329.44CR	157,848.22CR	6,981,438.93CR
06 AD UPIS-AccDepr-Op Water Pr	79,293.97CR	4,280,125.37CR	75,503.06CR	3,216,084.77CR
07 AD UPIS-AccDepr-Oth Op Equi	43,962.15CR	2,149,398.47CR	35,977.41CR	1,646,897.52CR
08 AD UPIS-AccDepr-Office Equi	84,210.31CR	3,758,965.39CR	79,017.36CR	2,766,302.69CR
108110 AD UPIS-Removal Cost				
AD UPIS-Removal Cost		670,400.56		670,400.56
108115 AD UPIS-Salvage				
AD UPIS-Salvage		3,932.37CR		3,932.37CR
108120 AD UPIS-Scrap Meters				
AD UPIS-Scrap Meters		48,539.51CR	4,214.10CR	34,502.74CR
108125 AD UPIS-Salv Ins Rec				
AD UPIS-Salv Ins Rec		33,331.94CR		33,331.94CR
108130 AD UPIS-Salv Rtrn Stk				
AD UPIS-Salv Rtrn Stk		20,799.10CR		12,285.70CR
108135 AD UPIS-Salv Trade-In				
AD UPIS-Salv Trade-In		27,975.00CR		27,975.00CR
108140 AD UPIS-Salv Sale				
AD UPIS-Salv Sale		9,860.00CR		9,860.00CR
108145 AD UPIS-Orig Cost-Not Classifd				
AD UPIS-Orig Cost-Not Class		6,676,824.21	168,676.69	5,994,102.01
108190 Acc Depr Reg Asset				
Acc Depr Reg Asset	98.00CR	17,684.18CR	98.00CR	16,508.18CR
110100 Acc Amort Util Plt Svc				
Acc Amort Util Plt Svc				20,953.34CR
110110 Acc Amort UP Cap Lease				
Acc Amort UP Cap Lease	8,836.11CR	1,007,316.54CR	8,836.11CR	901,283.22CR
B03 Accumulated Depreciation	412,955.56CR	57,436,980.41CR	197,280.65CR	52,960,183.33CR
B04 UPAA				
114300 UPAA Post 1/1/06				
UPAA Post 1/1/06	48,320.00CR	74,850.17		
B04 UPAA	48,320.00CR	74,850.17		
B08 Other Investments				
123140 Goodwill				
Goodwill	48,320.00			
B08 Other Investments	48,320.00			
B10 Cash & Cash Equivalents				
131326 First Union Bank				
001 First Union Bank				
002 SunTrust	4,443.48CR	3,579.70	89.30CR	8,715.11
003 BB&T	69,385.81CR	67,925.99	13,837.93CR	76,747.66
004 Deutsche Bank	8,526.38CR	8,526.38CR		
005 Cash-Mellon Lockbox				
131998 Cash Clear-NSF Checks				
001 Cash Clear-NSF Checks	494.10	673.81	936.57CR	44.54CR
003 Cash Clear-Misc DR/CR			37.33CR	37.96CR
004 Cash Clear-MI's	46.87	46.87		
005 Cash Clear-ORCOM				7.59
006 Cash Clear-Interco	9,349.56CR	8,127.08CR	34.40CR	145.01CR
007 Cash Clear-Pinnacl/ARP			3,029.43	3,029.43
008 Cash Clear-General	12,800.64	386,297.88	369,692.53	500,550.51
009 Cash Clear-ARC DR/CR			76.82CR	33.36
134100 Petty Cash				
Petty Cash		200.00		200.00
B10 Cash & Cash Equivalents	78,363.62CR	442,070.79	357,709.61	589,056.15
B12 Customer Accounts Receivable				

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Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
141000 Customer A/R				
Customer A/R	306,061.09CR	2,661,268.95	289,066.54CR	2,457,656.06
141999 Customer A/R Clearing		2.17CR		4,538.26
Customer A/R Clearing				
B12 Customer Accounts Receivable	306,061.09CR	2,661,266.78	289,066.54CR	2,462,194.32
B13 Allowance for Uncollectible A/				
143000 Accum prov-uncoll accts				
Accum prov-uncoll accts	14,462.10	283,945.77CR	109,605.79CR	383,302.05CR
B13 Allowance for Uncollectible A/	14,462.10	283,945.77CR	109,605.79CR	383,302.05CR
B14 Accrued Utility Revenue				
144000 Accrued Utility Revenue				
Accrued Utility Revenue	119,957.37CR	1,781,402.89	140,197.58	1,593,788.87
B14 Accrued Utility Revenue	119,957.37CR	1,781,402.89	140,197.58	1,593,788.87
B15 FIT Refund Due From Assoc Co				
145000 FIT Refund Receivable				
FIT Refund Receivable		149,719.00		
145100 SIT Refund Receivable				
SIT Refund Receivable		339,290.00	173,861.00	439,571.99
B15 FIT Refund Due From Assoc Co		489,009.00	173,861.00	439,571.99
B16 Miscellaneous Receivables				
146100 Misc A/R-System				
Misc A/R-System				
001 Misc A/R-Manual	3,740.68CR	14,780.67	14,716.40	50,577.94
146115 Misc A/R-Medicare Subsidy			10,001.27CR	10,001.27CR
Misc A/R-Medicare Subsidy	11,595.00	58,958.35		35,070.00
146120 Misc A/R-Collections by Others				
Misc A/R-Collections by Oth				
146370 Accum prov-uncoll misc a/r				
Accum prov-uncoll misc a/r		93.33CR		
146500 A/R Assoc Cos				
SLPP A/R Assoc Cos-SLPP	58.32	9,040.13	19,836.53CR	1,729.87
B16 Miscellaneous Receivables	7,912.64	82,685.82	15,121.40CR	77,376.54
B17 Materials & Supplies				
151100 Plant Material				
Plant Material	15,387.74CR	230,168.85	367,305.11	581,028.56
151300 Chemicals				
Chemicals	31,794.94	83,917.77	5,351.99	65,592.09
B17 Materials & Supplies	16,407.20	314,086.62	372,657.10	646,620.65
B19 Prepayments				
165100 Prepaid Taxes				
Prepaid Taxes	49,495.03CR	346,465.21	33,775.67CR	236,429.69
165200 Prepaid Insurance				
Prepaid Insurance	48,680.61CR	49,789.82	44,986.78CR	45,208.86
165300 Prepaid PUC/PSC Assessments				
Prepaid PUC/PSC Assessments	5,427.75CR	5,427.75	5,124.92CR	5,124.92
165500 Prepaid Other				
Prepaid Other	6,493.59CR	44,003.71	39,285.54	45,672.10
174100 Deferred Vacation Pay				
Deferred Vacation Pay		135,360.51		136,211.11
174200 Curr State Def Tax				
Curr State Def Tax		12,599.00		18,916.00
174300 Curr Fed Def Tax				
Curr Fed Def Tax		63,429.00		95,235.00
B19 Prepayments	110,096.98CR	657,075.00	44,601.83CR	582,797.68
B23 Debt & Preferred Stock Exp				
181110 Unamort Debt Exp-Out				
Unamort Debt Exp-Out	935.21CR	64,725.18	936.51CR	75,962.20
181120 Unamort Debt Exp-In				
AW46 Unamort Debt AW46	417.20CR	16,682.40	417.06CR	21,687.26
181121 Unamort Debt AW46 NoIAS				
AW46 Unamort Debt AW46 NoIAS	1,037.52CR	102,877.03		
B23 Debt & Preferred Stock Exp	2,389.93CR	184,284.61	1,353.57CR	97,649.46
B24 Deferred Rate Proceedings				
182000 Deferred Rate Proceedings				
Deferred Rate Proceedings	21,891.10CR	996,606.45	39,946.29	227,617.29

Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B24 Deferred Rate Proceedings				
182000 Deferred Rate Proceedings				
B24 Deferred Rate Proceedings	21,891.10CR	996,606.45	39,946.29	227,617.29
B25 Preliminary Survey & Invest				
183000 Prelim Survey & Invest				
Prelim Survey & Invest				
B25 Preliminary Survey & Invest				
B26 Deferred Regulatory Asset				
186030 Reg Asset-AFUDC-Eq-CWIP				
Reg Asset-AFUDC-Eq-CWIP	1,397.28	103,374.12	8,656.05	74,822.14
186035 Reg Asset-AFUDC-Equity		909,540.41		909,540.41
Reg Asset-AFUDC-Equity	41,518.00CR	5,041,287.48	39,486.00CR	5,537,471.48
186040 Reg Asset-Plt Flow-Diff				
Reg Asset-Plt Flow-Diff	7,569.00CR	1,454,477.07	7,569.00CR	1,545,305.07
186045 Reg Asset-Other				
Reg Asset-Other	3,686.00	2,664,557.00	3,686.00	2,620,325.00
186051 Reg Asset-St Tax Chg				
Reg Asset-St Tax Chg	1,762.99CR	177,576.14CR	1,214.00CR	156,969.25CR
186055 Reg Asset-Accum Amort				
Reg Asset-Accum Amort	45,766.71CR	9,995,659.94	35,926.95CR	10,530,494.85
B26 Deferred Regulatory Asset				
B27 Other Deferred Debits				
183280 DEF-Customer Service Project				
DEF-Customer Service Projec	8,175.97CR	555,965.96	8,175.97CR	654,077.60
183281 DEF-Financial Services Project				
DEF-Financial Services Proj	3,063.36CR	208,308.48	3,063.36CR	245,068.80
184100 Eng Clearing Dist OH				
Eng Clearing Dist OH	93,700.13	130,109.23	6,171.91CR	5,497.58
184101 Eng Clearing Eng OH				
Eng Clearing Eng OH	31,618.05CR	32,408.29CR	24,407.64CR	
184102 Mngmt Studu - AMR				
Mngmt Studu - AMR	35.54	372.54CR		
184103 Mngmt Study - Pipe Assmnt				
Mngmt Study - Pipe Assmnt	12.44	490.43		
185110 RWIP History				
RWIP History				
185125 RWIP Permits, Fees & Premiums				
RWIP Permits, Fees & Premiu		5,398.00		4,338.00
21 RWIP Permits, Fees & Premiu		2,650.00		
185150 RWIP M & S and Purchases				
RWIP M & S and Purchases		14,724.58	10,953.38	31,997.08
21 RWIP M & S and Purchases		212.06CR		
185200 RWIP Co Labor				
RWIP Co Labor	13,632.60	283,698.88	8,120.05	229,653.18
21 RWIP Co Labor		65,108.41		
185250 RWIP Co Labor OH				
RWIP Co Labor OH	9,640.23	171,382.49	5,774.72	139,927.78
21 RWIP Co Labor OH		38,952.07		
185275 RWIP Contracted Services				
RWIP Contracted Services		704,755.87	2,400.00	626,194.63
21 RWIP Contracted Services		12,475.12		
185300 RWIP Paving				
RWIP Paving		37,411.17		30,166.17
21 RWIP Paving		1,136.26		
185315 RWIP Salvage				
RWIP Salvage		125.40CR		
185320 RWIP Scrap Meters				
21 RWIP Scrap Meters	16,161.43CR	21,460.84CR		
185340 RWIP Sale				
RWIP Sale		4,000.00CR		4,000.00CR
185999 RWIP Clear Removal & Salvage				
RWIP Clear Removal & Salvag		1,132,513.55CR	16,579.25CR	1,047,405.38CR
21 RWIP Clear Removal & Salvag		554.45CR		
186405 DDA-RIA Software Licen				
DDA-RIA Software Licen	279.19CR	279.18	241.83CR	241.83
186408 DDA-Def Service Co Pension				
DDA-Def Service Co Pension		619,935.87	7,011.00	612,924.87
186422 DDA-Pension Payment				
DDA-Pension Payment	17,709.00CR	2,156,722.52	48,295.25CR	2,399,816.77
186426 DDA-FAS 112 Costs				
DDA-FAS 112 Costs		24,894.00		7,194.00
186432 DDA-Cost of Service Study				
DDA-Cost of Service Study	1,521.02CR	26,044.34	514.30CR	12,751.00

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Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B27 Other Deferred Debits				
186492 DDA-Add'l Security Costs				
DDA-Add'l Security Costs				
186703 DDN-Prelim Financing E				
DDN-Prelim Financing E				
186705 DDN-IC Rec/Pay Clearing				
DDN-IC Rec/Pay Clearing	27,260.61CR	27,295.33CR		
186707 DDN-Ins Oth Than Grp Reg				
DDN-Ins Oth Than Grp Reg			1,230.53CR	33,091.08
186711 DDN-Acquisition Costs				
DDN-Acquisition Costs				
186898 DDN-Oth LT Assets				
DDN-Oth LT Assets				
B27 Other Deferred Debits	11,232.31	3,841,500.40	74,420.89CR	3,981,534.99
B33 Common Stock				
201200 Com Stk Subs Interco-				
Com Stk Subs Interco				
AW02 Com Stk Subs AW02		13,754,235.04CR		13,754,235.04CR
B33 Common Stock		13,754,235.04CR		13,754,235.04CR
B34 Paid In Capital				
205120 Prem C/S Sub Interco				
Prem C/S Sub Interco				
AW02 Prem C/S Sub AW02		4,770,766.00CR		4,770,766.00CR
205150 Prem P/S Sub Interco				
Prem P/S Sub Interco				
AW02 Prem P/S Sub AW02		7,692.00CR		7,692.00CR
205300 Gain on Resale/Cancel				
Gain on Resale/Cancel				
AW02 Gain on Res/Can AW02		1,590.00CR	150.00CR	1,590.00CR
205440 Misc PIC				
Misc PIC				
AW02 Misc PIC AW02		3,508,870.47CR		8,870.47CR
B34 Paid In Capital		8,288,918.47CR	150.00CR	4,788,918.47CR
B35 Retained Earnings				
210210 R/E at Acquisition				
R/E at Acquisition				
AW02 R/E at Acq AW02		506,375.76		506,375.76
210240 R/E Since Acquisition				
R/E Since Acquisition		19,947,170.96CR		19,551,877.40CR
B35 Retained Earnings		19,440,795.20CR		19,045,501.64CR
B39 Preferred Stock				
215410 Pref Stk Sub Outside				
Pref Stk Sub Outside		1,381,600.00CR	500.00	1,381,600.00CR
B39 Preferred Stock		1,381,600.00CR	500.00	1,381,600.00CR
B40 Long Term Debt				
221110 Bonds-Outside				
Bonds-Outside		8,200,000.00CR		14,700,000.00CR
221120 Bonds-Inside				
AW46 Bonds-Inside AW46		37,060,000.00CR		24,100,000.00CR
224100 Cap Lease Oblig-Out				
Cap Lease Oblig-Out	11,997.95	837,413.21CR	10,305.16	971,568.62CR
B40 Long Term Debt	11,997.95	46,097,413.21CR	10,305.16	39,771,568.62CR
B43 Bank Debt				
231200 Notes Pay-Assoc Cos				
Notes Pay-Assoc Cos				
AW46 Notes Pay AW46	656,690.11	6,860,280.77CR	1,233,840.91CR	19,344,793.21CR
B43 Bank Debt	656,690.11	6,860,280.77CR	1,233,840.91CR	19,344,793.21CR
B44 Current Portion LTD				
232100 Curr Portion LTD-Out				
Curr Portion LTD-Out		6,500,000.00CR		
232200 Curr Portion LTD-In				
AW46 Curr Portion LTD-AW46		1,020,000.00CR		
232300 Curr Cap Lease Oblig-Out				
Curr Cap Lease Oblig-Out	1,693.03CR	134,155.41CR	929.39CR	118,462.84CR
B44 Current Portion LTD	1,693.03CR	7,654,155.41CR	929.39CR	118,462.84CR

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Trial Balance
For the Period Ending 11/30/2007

Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
B45 Accounts Payable				
234100 Accts Pay-Gen System				
Accts Pay-Gen System	124,955.66CR	473,976.09CR	249,329.91CR	437,556.95CR
234110 Accts Pay-Pcard				
Accts Pay-Pcard	3,144.28	5,008.00	26,027.22	2,812.83
234120 Accts Pay-Utility Billing				
Accts Pay-Utility Billing	25,459.48			
234200 Accts Pay-Contract Retention				
Accts Pay-Contract Retentio				
234300 Accts Pay-Misc				
Accts Pay-Misc	8,184.44CR	164,111.57CR	11,000.08	26,788.86CR
006 Accts Pay-Wrkbskt Accr	26,950.69	16,129.49CR	20,274.41CR	20,274.41CR
007 Accts Pay-Pcard Accr	789.05CR	8,011.23CR	3,071.39	1,989.09CR
234350 Accts Pay-Proj Exp Accr				
Accts Pay-Proj Exp Accr	340,819.59CR	969,187.31CR		558,196.27CR
234400 Accts Pay-AWWS				
AW03 Accts Pay-AW03	46,495.04	5,690.44	130,288.72CR	13,587.31CR
234500 Accts Pay-Assoc Cos				
AW46 Accts Pay AW46	111.32	1,842.47CR		
241249 CFO-WLPP Payable				
006 CFO-WLPP Payable			810,682.91	86,886.87CR
010 CFO-SLPP Payable			236,558.93	46,679.78CR
012 CFO-In Home Payable			902.99CR	3,428.66CR
241253 CFO-WLPP In AW21				
AW21 CFO-WLPP In AW21	1,010.73CR	116,065.82CR		
241254 CFO-SLPP In AW21				
AW21 CFO-SLPP In AW21	2,769.55CR	78,286.16CR		
241255 CFO-In Home In AW21				
AW21 CFO-In Home In AW21	803.97CR	12,228.92CR		
241256 CFO-WL/SL In AW21				
AW21 CFO-WL/SL In AW21	1,695.40CR	17,846.77CR		
241257 CFO-WL/SL/IH In AW21				
AW21 CFO-WL/SL/IH In AW21	563.73CR	2,350.59CR		
280999 Interco Rec/Pay				
Interco Rec/Pay	30,821.22	314.50	240.97	110.61CR
B45 Accounts Payable	348,610.09CR	1,849,023.48CR	686,785.47	1,192,685.98CR
B46 Accrued Taxes				
236120 FUTA				
FUTA	5.24CR	76.17CR	96.73CR	137.66CR
236130 FICA				
FICA	2,308.78CR	13,000.95CR	6,245.20CR	11,969.82CR
236140 SUTA				
SUTA	6.45CR	157.00CR	44.03CR	68.84CR
236151 Gen Tax - Property				
Gen Tax - Property	234,250.80CR	2,588,283.39CR	203,892.93CR	2,242,822.46CR
236152 Gen Tax - Sales/Use				
Gen Tax - Sales/Use	4,877.77	18,949.31CR	60,558.00CR	605,796.11
236153 Gen Tax - Franchise				
Gen Tax - Franchise	29,988.00CR	284,327.39CR	225,372.39CR	225,372.39CR
236170 Gen Tax - Other				
Gen Tax - Other		64,274.07CR	112,052.45	45,248.69CR
236210 Accr FIT - Current Yr				
Accr FIT - Current Yr			83,826.00CR	922,097.00CR
236213 Accr FIT - Interim Curr				
Accr FIT - Interim Curr	117,489.00CR	2,148,505.00CR		
236220 Accr FIT - Pr Yrs				
Accr FIT - Pr Yrs	3,510.00CR	1,507,153.99CR	162,957.00CR	650,498.99CR
236230 Accr SIT - Current Yr				
Accr SIT - Current Yr				
236240 Accr SIT - Pr Yrs				
Accr SIT - Pr Yrs	10,028.00	108,558.99		
B46 Accrued Taxes	372,652.50CR	6,516,168.28CR	630,939.83CR	3,492,419.74CR
B47 Accrued Interest				
237200 Int Accr-LTD-Outside				
Int Accr-LTD-Outside	91,719.16CR	435,537.70CR	91,719.16CR	438,594.72CR
237300 Int Accr-LTD-Inside				
AW46 Int Accr-LTD-AW46	179,716.34CR	585,514.91CR	104,405.83CR	436,943.50CR
B47 Accrued Interest	271,435.50CR	1,021,052.61CR	196,124.99CR	875,538.22CR
B51 Misc Current Liabilities				
241100 Accrued Vacation Pay				
Accrued Vacation Pay		135,360.51CR		136,211.11CR
241201 Accr Water Purchases				
Accr Water Purchases	6,683.00	7,197.00CR		
241202 Accr Power				

American Water Works Company
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Total Company (USGAAP)
Trial Balance
For the Period Ending 11/30/2007

Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
Accr Power	1,119.62	220,497.40CR	4,072.93	342,992.16CR
241203 Accr Legal				
Accr Legal	5,063.95CR	16,164.38CR		
241206 Accr Wages				
Accr Wages	32,205.52CR	174,420.00CR	83,609.60CR	159,306.00CR
241207 Accr Insurance				
Accr Insurance	502.67CR	506.52CR	13.93CR	4.21CR
241210 Accr Waste Disposal				
Accr Waste Disposal	4,396.00	27,251.67CR		
241211 Accr Retiree Medical Reimb				
Accr Retiree Medical Reimb	458.37CR	5,042.07CR	250.02CR	1,833.45CR
241212 Accr DCP Contribution				
Accr DCP Contribution	618.56CR	9,999.15CR	533.12CR	5,783.96CR
241214 Accr Bank Fees				
Accr Bank Fees	4,304.09	25,836.92CR	2,009.54	47,974.84CR
241220 WH PR-Tax Coll SIT AL				
AL WH PR-Tax Coll SIT AL	132.83CR	237.85CR	126.98CR	233.41CR
GA WH PR-Tax Coll SIT GA			4,555.30	
005 WH PR-Flex Spending Account		487.68CR		316.14CR
006 WH PR-401k Contribution	897.19CR	29,907.67CR	1,509.87CR	28,111.66CR
011 WH PR-Tax Coll Pay SIT			2,213.34CR	
241227 Accr Employer 401k Match				
Accr Employer 401k Match	592.30CR	11,576.26CR	959.20CR	10,996.63CR
241228 Accrued PFD Div Requirements				
Accrued PFD Div Requirement	5,756.67CR	17,078.11CR	5,758.75CR	17,276.28CR
241230 Unclaimed Credits Pay				
Unclaimed Credits Pay	82.87CR	8,495.09CR	2,262.43CR	6,285.07CR
241234 Unclaimed Ext Dep Refund Pay				
Unclaimed Ext Dep Refund Pa		326.05CR		15,172.00CR
241236 Unbilled Items-System				
Unbilled Items-System	103.79CR	6,730.64CR	11,317.75CR	27,978.77CR
241237 Unbilled Stock C-System				
Unbilled Stock C-System	81,472.43CR	92,758.73CR	13,254.46	6,749.75CR
241238 Unbilled Stock E-System				
Unbilled Stock E-System	81,452.61	15,350.19CR	360,863.67	97,632.36CR
241241 CFO-Cust Asst NonPledged				
005 CFO-Cust Asst NonPledged	73.00CR	140.00CR	25.00CR	158.00CR
006 CFO-Cust Asst Pledged	93.00CR	166.00CR	26.00CR	178.00CR
241244 CFO-Sales Tax				
CFO-Sales Tax	63,409.59	174,131.69CR	12,256.74	553,356.18CR
241248 CFO-Mun Tax				
CFO-Mun Tax				1,759.10CR
241249 CFO-Mgmt Contracts				
001 CFO-MC/Swr Rev/Cash	285,990.16	4,058,675.53CR	92,681.43CR	3,551,950.10CR
002 CFO-MC/Swr A/R	77,327.40CR	2,271,654.07	51,865.50CR	2,283,915.03
004 CFO-MC/Swr ChgOff	35,664.38	1,632,993.07	23,129.80	1,217,845.45
005 CFO-WLPP Receivable	5,124.85CR	25,723.36	2,865.98CR	38,932.16
009 CFO-SLPP Receivable	2,272.11CR	19,029.74	177.98	20,973.05
011 CFO-In Home Receivable	375.17	4,133.34	231.44	1,461.61
013 CFO-WL/SL Receivable	599.02CR	6,199.04		
015 CFO-WL/SL/INH Receivable	177.08	1,046.42		
241250 A/P Check Clearing				
A/P Check Clearing	497,242.69CR	927,117.55CR	3,889.57	368,115.49CR
241251 P/R Check Clearing				
P/R Check Clearing	4,178.21	1,120.54CR	11,845.60	11,043.68CR
241261 Accr Insurance Retro				
Accr Insurance Retro		54,364.60CR		
B51 Misc Current Liabilities	222,869.31CR	2,060,160.76CR	180,268.13	1,828,291.05CR
B55 Advances for Construction				
252120 Adv for Const-NT Ext				
Adv for Const-NT Ext	174,305.04	5,364,761.50CR	13,712.44	5,097,877.24CR
252130 Adv for Const-NT Services				
Adv for Const-NT Services	2,397.00	20,515.22CR	2,275.97	29,993.90CR
252150 Adv for Const-NT Hydrants				
Adv for Const-NT Hydrants	2,451.40	306,607.62CR	16,947.64CR	281,652.19CR
252170 Adv for Const-NT WIP				
Adv for Const-NT WIP	50,086.00CR	50,086.00CR		
252220 Adv for Const-Tax Ext				
Adv for Const-Tax Ext			2,554.00	
252270 Adv for Const-Tax WIP				
Adv for Const-Tax WIP	8,657.00CR	8,657.00CR		
B55 Advances for Construction	120,410.44	5,750,627.34CR	1,594.77	5,409,523.33CR
B56 Deferred Income Taxes				
252204 Def FIT-Other Property				
Def FIT-Other Property		16,812,437.31CR	7,978.00	16,820,415.31CR
253113 Def FIT-Interim Def				
Def FIT-Interim Def	65,210.00	961,930.00		

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Total Company (USGAAP)
Trial Balance
For the Period Ending 11/30/2007

Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B56 Deferred Income Taxes				
253202 Def FIT-Flow thru Depr				
Def FIT-Flow thru Depr		1,388,200.00CR		1,388,200.00CR
253203 Def FIT-Norm Property				
Def FIT-Norm Property		4,930.00		4,930.00
253301 Def FIT-Other				
Def FIT-Other	5,431.00	3,616,831.29CR	34,762.64	3,302,814.96CR
253309 Def FIT-AMT				
Def FIT-AMT		116,460.00		116,460.00
253602 Def SIT-Flow thru Depr				
Def SIT-Flow thru Depr		253,168.00CR		253,168.00CR
253604 Def SIT-Other Property				
Def SIT-Other Property		3,077,535.00CR	1,455.00	3,078,990.00CR
253613 Def SIT-Interim Def				
Def SIT-Interim Def	11,136.00CR	236,660.00CR		
253701 Def SIT-Other				
Def SIT-Other	15,517.00CR	913,339.14CR	64,247.78CR	550,764.34CR
B56 Deferred Income Taxes	43,988.00	25,214,850.74CR	20,052.14CR	25,272,962.61CR
B57 Deferred ITC				
255101 Unamortized ITC - 3%				
Unamortized ITC - 3%	258.00	37,993.00CR	258.00	41,089.00CR
255102 Unamortized ITC - 4%				
Unamortized ITC - 4%	397.00	88,777.00CR	397.00	93,541.00CR
255103 Unamortized ITC - 10%				
Unamortized ITC - 10%	5,709.00	995,858.00CR	5,709.00	1,064,366.00CR
B57 Deferred ITC	6,364.00	1,122,628.00CR	6,364.00	1,198,996.00CR
B58 Deferred Regulatory Liability				
256211 Reg Liab-Exc Def AFUDC FIT				
Reg Liab-Exc Def AFUDC FIT	1,222.00	470,541.75CR	1,222.00	485,205.75CR
256220 Reg Liab-Deficit Def FIT				
Reg Liab-Deficit Def FIT	1,437.00CR	553,076.00	1,437.00CR	570,320.00
256232 Reg Liab-Exc Def Depr SIT				
Reg Liab-Exc Def Depr SIT	642.08CR	281,520.84		
256240 Reg Liab-Other				
Reg Liab-Other				
256250 Reg Liab-ARO/NNS				
Reg Liab-ARO/NNS	28,138.25CR	2,214,462.75CR	15,571.43CR	1,932,510.22CR
256310 Reg Liab-ITC Gross-Up 3%				
Reg Liab-ITC Gross-Up 3%	165.00	24,045.11CR	165.00	26,025.11CR
256311 Reg Liab-ITC Gross-Up 4%				
Reg Liab-ITC Gross-Up 4%	254.00	56,761.20CR	254.00	59,809.20CR
256312 Reg Liab-ITC Gross-Up 10%				
Reg Liab-ITC Gross-Up 10%	3,301.00	575,692.19CR	3,301.00	615,304.19CR
B58 Deferred Regulatory Liability	25,275.33CR	2,506,906.16CR	12,066.43CR	2,548,534.47CR
B59 Other Deferred Credits				
262110 DCA-Pension Liab AWWS				
DCA-Pension Liab AWWS			7,011.00CR	612,924.87CR
262120 DCA-Pension Pymt Op Co				
DCA-Pension Pymt Op Co	208,585.00	2,085,431.52CR	236,713.42	2,292,709.90CR
262210 DCA-Accr OPEB				
DCA-Accr OPEB	137,092.85	265,388.83CR	149,990.92	258,940.87CR
262215 DCA-Accr OPEB Med Subsidy				
DCA-Accr OPEB Med Subsidy	11,595.00CR	93,140.00CR		35,070.00CR
262304 DCA-Wtr & WW Chgs Bill				
DCA-Wtr & WW Chgs Bill	132,968.26	133,088.26CR	116,740.14	113,636.71CR
262313 DCA-FAS 112 Costs				
DCA-FAS 112 Costs		24,894.00CR		
262314 DCA-Accr Postemploy Co				
DCA-Accr Postemploy Co				7,194.00CR
262317 DCA-Def Comp Costs				
DCA-Def Comp Costs		384,592.51CR		384,592.51CR
262322 DCA-Inc Plan Cash Annual				
DCA-Inc Plan Cash Annual	11,695.40CR	135,716.27CR	10,396.50CR	120,487.98CR
262398 DCA-Other				
DCA-Other	9,599.40	729,544.52CR		
265700 Misc Operating Reserves				
Misc Operating Reserves		308,159.75CR		
B59 Other Deferred Credits	464,955.11	4,159,955.66CR	486,036.98	3,825,556.84CR
B62 CIAC				
271110 CIAC-NT Mains				
CIAC-NT Mains		3,572,802.19CR		3,404,504.23CR

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Trial Balance
For the Period Ending 11/30/2007

Description	November Activity	November Balance	Prior Year Activity	Prior Year Balance
00026 Tennessee-American Water Co.				
B62 CIAC				
271120 CIAC-NT Ext Dep				
CIAC-NT Ext Dep		1,748,422.00CR		940,946.00CR
271130 CIAC-NT Services				
CIAC-NT Services		487,648.62CR		480,648.62CR
271140 CIAC-NT Meters				
CIAC-NT Meters		95,036.27CR		78,036.27CR
271150 CIAC-NT Hydrants				
CIAC-NT Hydrants		366,667.23CR		364,497.36CR
271160 CIAC-NT Other				
CIAC-NT Other		1,234,752.19CR		1,234,752.19CR
271210 CIAC-Tax Mains				
CIAC-Tax Mains		1,461,763.63CR	20,161.62CR	1,433,377.56CR
271230 CIAC-Tax Services				
CIAC-Tax Services	12,878.00CR	1,246,865.56CR	16,583.00CR	1,096,626.56CR
271240 CIAC-Tax Meters				
CIAC-Tax Meters	520.00CR	87,344.20CR	813.00CR	79,191.20CR
271250 CIAC-Tax Hydrants				
CIAC-Tax Hydrants		188,121.83CR		188,121.83CR
271260 CIAC-Tax Other				
CIAC-Tax Other		98,914.00		98,914.00
272060 Accum Amort CIAC-Other				
Accum Amort CIAC-Other	87,588.86	1,918,037.79	8,246.60	1,727,541.21
272100 Accum Amort CIAC-Taxable				
Accum Amort CIAC-Taxable	4,262.74	213,971.36	4,221.17	162,086.49
B62 CIAC	78,453.60	8,258,500.57CR	25,089.85CR	7,312,160.12CR
00026 Tennessee-American Water Co.	118,564.11	1,851,009.97	324,544.45	1,627,720.14

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Comparative Balance Sheet
For the Period Ending 11/30/2007

Tennessee-American Water Co.

Description	Current Year	Prior Year
ASSETS		
1 Utility Plant	197,159,678	181,434,793
2 Construction work in progress	2,829,032	3,469,458
3 Accumulated depreciation	57,436,980-	52,960,183-
4 Utility plant acquisition adjustment	74,850	
5 Other utility plant adjustments		
6 Sub-total Utility Plant	142,626,580	131,944,068
7 Non-Utility property		
8 Other investments		
Current Assets		
10 Cash and cash equivalents	442,071	589,056
11 Temporary investments		
12 Customer accounts receivable	2,661,267	2,462,194
13 Allowance for uncollectible accounts	283,946-	383,302-
14 Unbilled revenues	1,781,403	1,593,789
15 FIT refund due from assoc. companies	489,009	439,572
16 Miscellaneous receivables	82,686	77,377
17 Materials and supplies	314,087	646,621
19 Other	657,075	582,798
20 Sub-total	6,143,652	6,008,105
22 Deferred debits		
23 Debt and preferred stock	184,285	97,649
24 Expense of rate proceeding	996,606	227,617
25 Prelim survey & invest charges		
26 Reg Asset-income tax recovery	9,995,660	10,530,495
27 Other	3,841,500	3,981,535
29 Sub-total	15,018,051	14,837,296
30 Total Assets	163,788,283	152,789,469
32 CAPITAL AND LIABILITIES		
33 Common Stock	13,754,235	13,754,235
34 Paid in capital	8,288,918	4,788,918
35 Retained Earnings	21,291,805	20,673,222
36 Unearned Compensation		
37 Reacquired C/S & Accum Comp Inc		
38 Total common equity	43,334,958	39,216,375
39 Preferred stock	1,381,600	1,381,600
40 Long term debt	46,097,413	39,771,569
41 Total capitalization	90,813,971	80,369,544
42 Current liabilities		
43 Bank debt	6,860,281	19,344,793
44 Current portion of LTD	7,654,155	118,463
45 Accounts Payable	1,849,023	1,192,686
46 Taxes accrued	6,516,168	3,492,420
47 Interest accrued	1,021,053	875,538
48 Customer deposits		
49 Dividends declared		
51 Other	2,060,161	1,828,291
52 Sub-total	25,960,841	26,852,191
54 Deferred credits		
55 Customer adv. for construction	5,750,627	5,409,523
56 Deferred income taxes	25,214,851	25,272,963
57 Deferred investment tax credits	1,122,628	1,198,996
58 Reg.liab-inc.tax.refund thru rates	2,506,906	2,548,534
59 Other	4,159,956	3,825,557
60 Sub-total	38,754,968	38,255,573
62 Contributions in aid of construction	8,258,501	7,312,160
Total capital and liabilities	163,788,281	152,789,468

TEN SSEE PUBLIC SERVICE COMMI ON
460 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-0505

TEVE HEWLETT, CHAIRMAN
RANK COCHRAN, COMMISSIONER
KEITH BISSELL, COMMISSIONER

PAUL ALLEN, EXECUTIVE DIRECTOR
HENRY M. WALKER, GENERAL COUNSEL

TRANSMITTAL LETTER

I HAVE ATTACHED A COPY OF A RECENT COMMISSION ORDER WHICH IS BEING SENT TO PARTIES OF RECORD AND/OR OTHER INTERESTED PARTIES.

PAUL ALLEN
EXECUTIVE DIRECTOR

BEFORE THE TENNESSEE PUBLIC SERVICE COMMISSION
July 18, 1991 NASHVILLE, TENNESSEE

IN RE: PETITION OF TENNESSEE AMERICAN WATER COMPANY FOR APPROVAL OF REVISED DEPRECIATION RATES PURSUANT TO T.C.A. SECTION 65-4-110

DOCKET NO. 91-00183

O R D E R

This matter is before the Tennessee Public Service Commission upon the petition of Tennessee American Water Company ("Company") for approval of revised depreciation rates for its property used and useful in rendering utility service to its customers, pursuant to T.C.A. Section 65-1-110.

In the Company's last general rate case, Docket No. U-89-15388, the Commission ordered Tennessee American Water Company to file a depreciation study to establish new depreciation rates and to present the results to the Commission within one year. The petition filed in this docket includes the results of that study. The Staff reviewed the proposed depreciation rates, recommended various adjustments and reached an agreement with the Company as to the proper depreciation rates. The depreciation rates agreed upon are set forth in the attachment to this order. The attachment is hereby incorporated by reference.

The Commission considered this matter at its regularly scheduled Commission Conference on June 11, 1991. It was concluded

that the depreciation rates as agreed upon by the Staff and the Company are reasonable and should be approved to be effective January 1, 1992 or when new rates resulting from the Company's pending rate case (Docket No. 91-05224) become effective, whichever occurs first.

IT IS THEREFORE ORDERED:

1. That the depreciation rates as set out in the attachment to this Order which show original cost plant balance as of December 31, 1989 of $78,172,251, annual depreciation expense accrual of $2,820,022 and an annual depreciation accrual composite rate of 2.66% for all plant are hereby approved.

2. That the depreciation rates approved herein shall be effective on January 1, 1992 or on the effective date of new rates ordered in the Company's pending rate case (Docket No. 91-05224), whichever occurs first.

3. That the Company may include the cost of the depreciation study in its pending rate case (Docket No. 91-05224), to be amortized over an appropriate period.

4. That any party aggrieved with the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within ten (10) days from and after the date of this Order.

5. That any party aggrieved with the Commission's decision in this matter has the right of judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle

Section, within thirty (30) days from and after the date of this Order.

CHAIRMAN

COMMISSIONER

COMMISSIONER

ATTEST:

EXECUTIVE DIRECTOR

Attachment Docket No. 91-0012

TENNESSEE-AMERICAN WATER COMPANY

LITY PLANT ACCOUNT NO.	UTILITY PLANT ACCOUNT DESCRIPTION	ORIGINAL COST PLANT BALANCE @12/31/89	ANNUAL DEPRECIATION EXPENSE ACCRUAL	ANNUAL DEPRECIATI ACCRUAL (%)
304.22	PUMPING STRUCTURES	620,344	23,945	3.8
304.31	WATER TREATMENT STRUCTURES	1,643,693	75,117	4.5
304.32	WATER TREATMENT STRUCTURES - PAINTING	77,313	7,731	10.0
304.4	T&D STRUCTURES AND IMPROVEMENTS	470,321	16,508	3.5
304.51	OFFICE STRUCTURES	28,358	1,129	3.9
304.52	STORES, SHOP, AND GARAGE STRUCTURES	140,877	6,551	4.6
304.53	MISCELLANEOUS STRUCTURES	292,975	16,524	5.6
304	STRUCTURES AND IMPROVEMENTS - TOTAL	3,273,881	147,652	4.5
306.2	LAKE, RIVER, AND OTHER INTAKES	188,346	6,404	3.4
310.2	POWER GENERATION EQUIPMENT	149,662	5,148	3.4
311.22	ELECTRIC PUMPING EQUIPMENT	2,367,405	40,956	1.7
311.23	DIESEL PUMPING EQUIPMENT	24,431	481	1.9
311.27	OTHER PUMPING EQUIPMENT	4,166	164	3.9
311	PUMPING EQUIPMENT - TOTAL	2,396,002	41,451	1.7
320.31	WATER TREATMENT EQUIPMENT	8,313,431	354,984	4.2
320.33	GRANULAR ACTIVATED CARBON	524,156	190,898	36.4
320	WATER TREATMENT EQUIPMENT - TOTAL	8,837,587	546,163	6.1
330.41	T&D RESERVOIRS AND STANDPIPES	2,172,993	39,114	1.8
330.42	T&D RESERVOIRS AND STANDPIPES - PAINTING	399,052	39,905	10.0
330	T&D RESERVOIRS AND STANDPIPES - TOTAL	2,572,045	78,962	3.0
331.41	TRANS AND DIST MAINS - 4" OR LESS	5,795,130	93,881	1.6
331.42	TRANS AND DIST MAINS - 6" - 10"	24,235,709	329,606	1.3
331.43	TRANS AND DIST MAINS - 12" OR MORE	11,619,577	164,998	1.4
331	TRANS AND DIST MAINS - TOTAL	41,650,416	587,271	1.4
333.4	SERVICES	7,485,374	170,667	2.2
334.42	METERS - METAL CASE/OLD STYLE	1,312,993	32,168	2.4
334.43	METERS - PLASTIC CASE	126,881	19,476	15.3
334.44	METERS - METAL CASE/NEW STYLE	1,011,393	9,912	0.9
334.45	METER INSTALLATIONS	2,318,397	38,022	1.6
334	METERS AND METER INSTALLATIONS - TOTAL	4,769,664	99,686	2.0
335.4	HYDRANTS	3,531,057	78,036	2.2
339.2	OTHER WATER SOURCE PLANT	8,526	505	5.9
340.51	OFFICE FURNITURE	270,659	7,389	2.7
340.53	COMPUTERS AND PERIPHERAL EQUIPMENT	688,356	109,449	15.9
340.54	OTHER OFFICE EQUIPMENT	77,641	3,160	4.0
340.55	COMPUTER SOFTWARE	33,017	10,483	31.7
340	OFFICE FURNITURE AND EQUIPMENT - TOTAL	1,069,673	130,500	12.2
341.52	LIGHT TRUCKS	673,778	63,066	9.3
341.53	HEAVY TRUCKS	250,871	25,062	9.9
341.54	AUTOMOBILES	170,378	17,958	10.5
341.55	TRANSPORTATION OTHER	27,968	196	0.7
341	TRANSPORTATION EQUIPMENT - TOTAL	1,122,996	106,235	9.4
342.5	STORES EQUIPMENT	24,022	1,196	4.9
343.5	TOOLS, SHOP, AND GARAGE EQUIPMENT	252,672	9,728	3.8
344.5	LABORATORY EQUIPMENT	230,314	25,611	11.1
345.5	POWER OPERATED EQUIPMENT	190,619	17,556	9.2
346.51	COMMUNICATION EQUIPMENT	245,923	10,894	4.4
346.53	COMMUNICATION EQUIPMENT - TELEPHONE	110,977	16,547	14.9
346	COMMUNICATION EQUIPMENT - TOTAL	356,900	27,446	7.6
347.51	MISCELLANEOUS EQUIPMENT	62,495	1,806	2.8
	TOTAL ALL DEPRECIABLE PLANT	78,172,251	2,082,022	2.6

TENNESSEE AMERICAN WATER COMPANY

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT NOVEMBER 30, 2007

ACCOUNT	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AT NOVEMBER 30, 2007	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	STRUCTURES & IMPROVEMENTS								
304.20	PUMPING EQUIPMENT	50-R2	(15)	3,810,529.24	1,040,269	3,341,838	75,583	1.98	44.2
304.30	WATER TREATMENT	60-R1	(15)	2,013,182.07	1,149,211	1,165,950	82,732	4.11	14.1
304.40	TRANSMISSION & DISTRIBUTION	35-R2.5	(15)	524,791.43	387,127	216,383	11,165	2.13	19.4
304.60	OFFICE BUILDINGS	31-R1.5	(15)	149,174.18	129,221	42,330	1,679	1.13	25.2
304.70	STORES, SHOP, & GARAGE	50-S1.5	(15)	312,641.58	272,744	86,794	2,280	0.73	38.1
304.80	MISCELLANEOUS	60-R4	(15)	657,572.65	575,755	180,455	3,193	0.49	56.5
304.99	PAINTING	10-SQ	0	1,694,810.07	1,310,609	384,202	204,437	12.06	1.9
	TOTAL ACCOUNT 304			9,162,701.22	4,864,936	5,417,952	381,069	4.16	14.2
306.00	LAKE, RIVER AND OTHER INTAKES	70-R1	(5)	489,122.97	240,045	273,535	4,073	0.83	67.2
309.00	SUPPLY MAINS	50-R2.5	0	602,663.86	56,036	546,627	11,291	1.87	48.4
310.00	OTHER POWER GENERATION EQUIPMENT	22-R4	(5)	227,421.97	28,388	210,405	28,035	12.33	7.5
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	45-R2.5	(10)	5,662,341.08	2,358,001	3,870,576	138,869	2.45	27.9
311.30	DIESEL PUMPING EQUIPMENT	45-R2.5	(10)	119,296.31	50,951	80,275	2,978	2.50	27.0
311.50	MISCELLANEOUS PUMPING EQUIPMENT	45-R2.5	(10)	268,063.36	79,953	214,917	4,915	1.83	43.7
	TOTAL ACCOUNT 311			6,049,700.75	2,488,905	4,165,768	146,762	2.43	28.4
320.10	WATER TREATMENT EQUIPMENT	40-R1	(10)	12,378,401.76	9,415,405	4,200,840	134,770	1.09	31.2
	DISTRIBUTION RESERVOIRS & STANDPIPES								
330.00	DISTRIBUTION RESERVOIRS & STANDPIPES	60-R3	(20)	6,607,165.53	1,777,835	6,150,761	137,643	2.08	44.7
330.10	DISTRIBUTION RESERVOIRS & STANDPIPES-MISC.	35-R3	(20)	1,780,709.33	503,593	1,633,259	48,820	2.74	33.5
330.40	DISTRIBUTION RESERVOIRS & STANDPIPES-CLEARWELL	60-R3	(20)	680,783.96	193,199	623,742	11,204	1.65	55.7
330.99	DISTRIBUTION RESERVOIRS & STANDPIPES-PAINTING	10-SQ	0	1,710,126.13	412,411	1,297,716	189,531	11.08	6.8
	TOTAL ACCOUNT 330			10,778,784.95	2,887,038	9,705,478	387,198	3.59	25.1
331.00	TRANSMISSION AND DISTRIBUTION MAINS	95-R2	(35)	100,664,086.42	19,382,859	116,513,654	1,506,069	1.50	77.4
333.00	SERVICES	70-R3	(30)	18,856,847.78	7,299,506	17,217,001	309,647	1.64	55.6
334.10	METERS	18-L1.5	4	4,652,541.59	549,282	3,917,157	321,394	6.91	12.2
334.20	METER INSTALLATIONS	45-R3	(20)	10,950,256.85	988,630	12,151,678	353,367	3.23	34.4
335.00	HYDRANTS	55-R1.5	(30)	7,420,614.90	1,723,514	7,923,283	195,256	2.63	40.6
339.20	OTHER PLANT & EQUIPMENT	25-R3	0	8,523.30	15,500	(6,977)	0	- **	-
339.60	OTHER PLANT & EQUIPMENT-COMPREHENSIVE STUDY	10-SQ	0	405,131.83	458,574	(53,442)	0	- **	-
	OFFICE FURNITURE & EQUIPMENT								
340.10	FURNITURE	20-SQ	0	626,617.51	490,462	136,355	8,744	1.39	15.6
340.20	COMPUTER & PERIPHERAL EQUIPMENT	7-SQ	0	1,788,278.42	1,559,875	228,405	39,074	2.19	5.8
340.30	COMPUTER SOFTWARE	5-SQ	0	4,167,653.31	3,963,260	204,395	76,310	1.83	2.7
340.40	METER SHOP (UPS)	10-SQ	0	15,283.88	8,808	6,476	755	4.94	8.6
340.50	OTHER EQUIPMENT	15-SQ	0	137,209.77	114,912	22,297	1,905	1.39	11.7
	TOTAL ACCOUNT 340			6,735,242.89	6,137,317	597,928	126,788	1.88	4.7

TENNESSEE AMERICAN WATER COMPANY

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT NOVEMBER 30, 2007

ACCOUNT	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AT NOVEMBER 30, 2007	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	TRANSPORTATION EQUIPMENT								
341.10	LIGHT DUTY TRUCKS	9-L1.5	15	1,074,347.12	202,611	710,586	171,844	16.00	4.1
341.20	HEAVY DUTY TRUCKS	8-L1	15	733,951.40	147,963	475,898	121,993	16.62	3.9
341.30	AUTOS	8-S2.5	15	254,776.59	65,390	151,171	28,989	11.38	5.2
341.40	OTHER	12-L2.5	15	237,241.98	34,529	167,127	17,184	7.24	9.7
	TOTAL ACCOUNT 341			**2,300,317.09**	**450,493**	**1,504,782**	**340,010**	**14.78**	**4.4**
342.00	STORES EQUIPMENT	25-SQ	0	43,392.21	47,205	(3,813)	0	- **	-
343.00	TOOLS, SHOP & GARAGE EQUIPMENT	20-SQ	0	1,182,044.81	362,623	819,420	81,472	6.89	10.1
344.00	LABORATORY EQUIPMENT	15-SQ	0	370,119.75	334,056	36,064	3,733	1.01	9.7
345.00	POWER OPERATED EQUIPMENT	15-O1	5	332,767.47	324,535	(8,407)	0	- **	-
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	15-SQ	0	354,831.19	259,942	94,888	14,930	4.21	6.4
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	10-SQ	0	155,730.84	126,849	28,881	5,469	3.51	5.3
347.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	1,075,581.01	183,331	892,248	68,050	6.33	13.1
348.00	OTHER TANGIBLE PROPERTY	20-SQ	0	4,918.13	260	4,658	251	5.10	18.6
	TOTAL DEPRECIABLE PLANT			**196,203,745.54**	**58,625,229**	**186,149,608**	**4,419,654**	**2.26**	**42.1**
	NONDEPRECIABLE PLANT								
303.30	LAND & LAND RIGHTS - WATER TREATMENT			73,444.37					
303.40	LAND & LAND RIGHTS - TRANSMISSION & DISTRIBUTION			18,009.00					
303.50	LAND & LAND RIGHTS - DISTRIBUTION RESERVOIRS & STANDPIPES			315,867.14					
303.60	LAND & LAND RIGHTS - GENERAL			25,021.90					
339.50	OTHER PLANT & EQUIPMENT			0.00	1,213				
	TOTAL NONDEPRECIABLE PLANT			**432,342.41**	**1,213**				
	TOTAL PLANT			**196,636,087.95**	**58,626,442**	**186,149,608**	**4,419,654**		

* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.
** Accrual Rate to be used for New Additions:

Account	Rate
339.20	4.68%
339.60	10.00%
342.00	4.00%
345.00	7.03%

Attrition Year Provision for Depreciation Ex.
For Utility Plant in Service

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 2, Schedule 4
Page 2 of 2

Line No.	Account Number	Account Description	Depreciable Property at 11/30/07	Depreciation Rate	Normalized Test Year Depreciation Expense	13 Month Avg. Depreciable Property at End of Attrition Year	New Depreciation Rates	Attrition Year Depreciation Expense
1	339600	Comprehensive Planning Study	$405,132	20.00%	$81,026	0	0.00%	$0
2	304200	Pumping Structures	3,810,529	3.86%	$147,086	3,863,562	1.98%	76,499
3	304300	Water Treatment Structures	2,013,177	4.57%	$92,002	2,964,941	4.11%	121,859
4	304301	Water Treatment Structures-Painting	1,694,808	10.00%	$169,481	1,694,808	12.06%	204,394
5	304400	T & D Structures	524,790	3.51%	$18,420	524,790	2.13%	11,178
6	304600	Office Structures	149,174	3.98%	$5,937	306,629	1.13%	3,465
7	304700	Stores , Shop, & Garage Structures	312,642	4.65%	$14,538	312,642	0.73%	2,282
8	304800	Miscellaneous Structures	657,573	5.64%	$37,087	657,573	0.49%	3,222
9	305000	Lakes, Rivers, & Other Intakes	489,123	3.40%	$16,630	489,123	0.83%	4,060
10	309000	Supply Mains	602,664	5.92%	$35,678	603,634	1.87%	11,292
11	310100	Power Generation Equipment	227,422	3.44%	$7,823	227,422	12.33%	28,041
12	311200	Electric Pumping Equipment	5,662,338	1.73%	$97,958	5,717,338	2.45%	140,075
13	311300	Deisel Pumping Equipment	119,296	1.97%	$2,350	119,296	2.50%	2,982
14	311500	Other Pumping Equipment	268,063	3.94%	$10,562	317,113	1.83%	5,803
15	320100	Water Treatment Equipment	12,378,400	4.27%	$528,556	12,726,963	1.09%	138,724
16	320200	Granular Activated Carbon	0	36.42%	$0	0	0.00%	0
17	330000	T & D Reservoirs & Standpipes	5,137,849	1.80%	$92,481	5,564,977	2.08%	115,752
18	330003	T & D Reservoirs & Standpipes-Painting	1,710,126	10.00%	$171,013	1,994,569	11.08%	220,998
19	330100	Elevated Tanks & Standpipes	1,780,709	1.80%	$32,053	1,890,119	2.74%	51,789
20	330400	Clearwells	680,784	1.00%	$12,254	680,784	1.65%	11,233
21	331001	T & D Mains not Classified	1,950,624	1.41%	$27,504	2,217,881	1.50%	33,268
22	331100	T & D Mains - Mains (4" or less)	4,718,972	1.62%	$76,447	4,678,232	1.50%	70,173
23	331200	T & D Mains - Mains (6" - 8")	1,458	1.36%	$20	1,458	1.50%	22
24	331210	T & D Mains - Mains (6" - 10")	60,596,292	1.36%	$824,110	64,141,552	1.50%	962,123
25	331300	T & D Mains - Mains (10" - 16")	6,745,591	1.42%	$95,767	6,745,591	1.50%	101,184
26	331350	T & D Mains - Mains (12" or More)	23,581,824	1.42%	$334,862	25,916,974	1.50%	388,755
27	333000	Services	18,858,849	2.28%	$429,982	20,333,945	1.64%	333,477
28	334100	Meters	4,623,103	0.98%	$45,306	4,681,223	6.91%	323,473
29	334110	Meters-Metal Case/Old Style	12,651	2.45%	$310	1,324,025	6.91%	91,490
30	334120	Meters - Plastic Case	0	15.35%	$0	0	6.91%	0
31	334131	Meters-rem rdr	16,786	0.96%	$165	833,022	6.91%	57,562
32	334200	Meter Installations	10,950,262	1.64%	$179,584	10,810,746	3.23%	349,167
33	335000	Hydrants	7,420,322	2.21%	$163,989	8,077,845	2.63%	212,447
34	339200	Other P/E SS	8,526	5.92%	$505	8,526	0.00%	0
35	340100	Office Furniture	626,817	2.73%	$17,112	607,584	1.39%	8,445
36	340200	Computer & Peripheral Equipment	308,231	15.90%	$49,009	308,231	2.19%	6,750
37	340210	Computer & Mainfraim Equipment	603,486	15.90%	$95,954	603,486	2.19%	13,216
38	340220	Computer & Periph Personal	619,587	15.90%	$98,514	412,863	2.19%	9,042
39	340230	Computer & Periph Other	256,972	15.90%	$40,859	190,983	2.19%	4,183
40	340300	Computer Software	382,233	15.90%	$60,775	398,863	1.83%	7,301
41	340310	Computer Software Mainframe	3,535,059	15.90%	$562,074	3,535,059	1.83%	64,692
42	340320	Computer Software Personal	206,245	15.90%	$32,793	191,484	1.83%	3,504
43	340330	Computer Software Other	14,222	15.90%	$2,261	14,222	1.83%	260
44	340400	Data Handling Equipment	15,284	15.90%	$2,430	15,284	4.94%	755
45	340500	Other Office Equipment	137,210	4.07%	$5,584	92,691	1.39%	1,288
46	341100	Light Trucks	1,074,347	9.36%	$100,559	1,381,608	16.00%	221,057
47	341200	Heavy Trucks	733,952	9.99%	$73,322	953,058	16.62%	158,396
48	341300	Automobiles	254,777	10.54%	$26,853	299,015	11.38%	34,028
49	341400	Transportation-Other	237,242	0.70%	$1,661	237,242	7.24%	17,176
50	342000	Stores Equipment	43,392	4.98%	$2,161	43,392	0.00%	0
51	343000	Tools, Shop, & Garage Equipment	1,182,044	3.85%	$45,509	1,315,016	6.88%	90,605
52	344000	Laboratory Equipment	370,126	11.12%	$41,158	381,626	1.01%	3,854
53	345000	Power Operated Equipment	332,767	9.21%	$30,648	332,767	0.00%	0
54	346100	Communication Equipment	354,831	4.43%	$15,719	390,366	4.21%	16,434
55	346200	Communication Equipment-Telephone	155,731	14.91%	$23,219	92,350	3.51%	3,241
56	347000	Miscellaneous Equipment	1,075,581	2.89%	$31,084	1,097,181	6.33%	69,452
57	348000	Other Tangible Plant	4,918	2.89%	$142	4,918	5.10%	251
58		Amortization of CIAC			(169,437)			(166,427)
60								
61		Total Plant in Service	190,634,917		4,941,471	203,326,896		4,624,314
62					5,110,908			
63		Land	432,342		2.59%	671,496		2.27%
64		Cap Lease Asset	1,590,500			1,590,500		
65		Total UP	192,657,759			205,588,892		
		GL Balance	197,113,579					
		Walden's Ridge	-4,455,819					

TN-TRA-01-Q013-DEPRECIATION RATES
Page 8 of 8

TENNESSEE-AMERICAN WATER COMPANY
DEFERRED REGULATORY COMMISSION EXPENSES
@ 8-31-09

		RATE PROCEEDING EXPENSE 186.04	COST OF SERVICE STUDY EXPENSE 186.46	DEPR STUDY EXPENSE 186.46	TOTAL
BALANCE AT	11/30/07	$894,951	$26,044	$0	
MONTHLY AMORTIZATION		38,833	920	0	
BALANCE AT	08/31/08	605,462	17,760	0	
COST OF CURRENT CASE		550,000	16,000	30,000	
ADJ. BALANCE AT	08/31/08	1,155,462	33,760	30,000	
AMORTIZATION PERIOD		3	5	5	
ANNUAL AMORTIZATION		385,154	6,752	6,000	
BALANCE AT	08/31/09	770,308	27,008	24,000	
AVERAGE		962,885	30,384	27,000	1,020,269

The cost of the current case should be linked to Total Cost from the O&M expense adjustments files.

TN-TRA-01-Q013-DEFERRED RATE CASE EXPENSE
Page 1 of 2

TENNESSEE AMERICAN WATER COMPANY
REGULATORY EXPENSES
ATTRITION YEAR ENDING AUGUST 31, 2009

2004 Rate Filing:

Service Company	60,663	
Outside Rate Case Prep Fees	42,372	Morlah Group
Legal	186,808	
Cost of Money	28,875	
Other	29,068	
Total cost	367,786	
Three Year Amortization	122,595.33	

2006 Rate Filing:

			Cost of Service Study
Service Company	52,327		24,366.56
Outside Rate Case Prep Fees	36,223		
Legal	257,044		
Cost of Money	55,636		
Other	26,771		
Total cost	428,000		24,366.56
Three Year Amortization	142,666.67	5 yr amtz	4,873.31

2008 Rate Filing:

	182000		186432	186431
	550,000		Cost of Service Study	Depreciation Study
Service Company	61,129		16,000	30,000
Outside Rate Case Prep Fees	42,316			
Legal	350,285			
Cost of Money	64,996			
Other	31,274			
			16,000	30,000
Total cost	550,000			
Three Year Amortization	183,333.33	Five Year Amortization	3,200	6,000.00

2004 Rate Case:

Balance 11/30/07		30,007
Amtz	10,002	30,007
Balance 6/31/08		(0)
Rate Case		

Cost of Service Study

Balance 11/30/07		$4,114
Amtz	514	$4,114
Balance 7/31/08		$0

2006 Rate Case 2006 RC exp reserved

Balance 11/30/07		356,667	505,277	996,606
Amtz	11888.89	107,000	152,483	16942.57
Balance 6/31/08		249,667	355,794	
2006 case		142,667		
2008 rate case		183,333		
2006 rate case reserved		203,311	529,311	

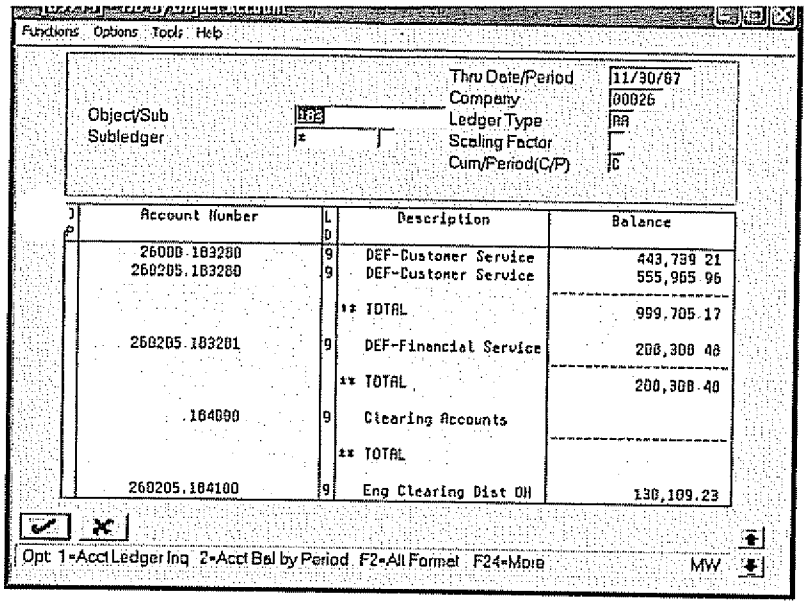
adj 566700 acct for reserve - see JE

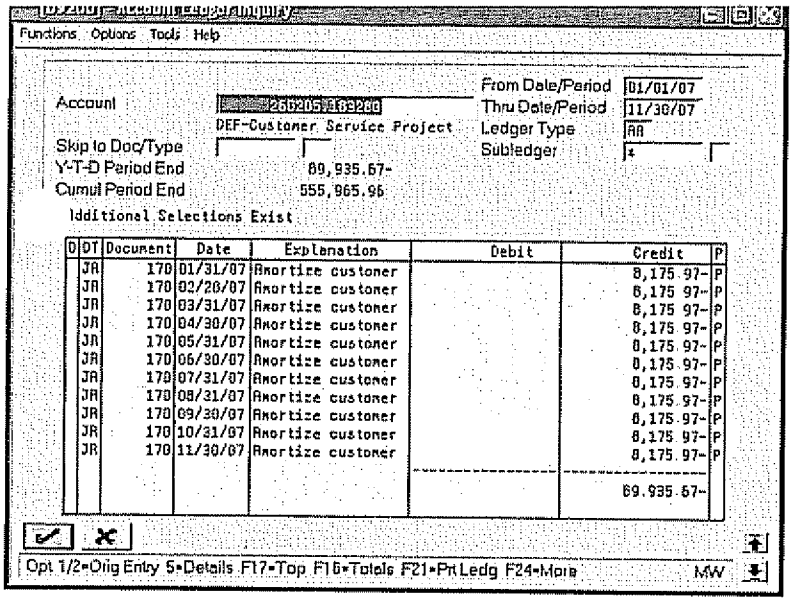
Cost of Service Study 2006 COS

Balance 11/30/07		21,930	
Amtz	406.11	3,249	
Balance 6/31/09		18,681	
2006 COS		4,873	
2008 COS		3,200	
2008 Depr Study		6,000	
			14,073
			543,384

TENNESSEE-AMERICAN WATER COMPANY
OTHER DEFERRED DEBITS
@ 8-31-09

ACCOUNT NUMBER				ORIGINAL AMOUNT
				13 mo avg
183.01	PRELIMINARY SURVEY - CUSTOMER SERVICE $8,175.97 mo amtz	555,966	122,640	**433,326**
183.02	PRELIMINARY SURVEY - FINANCIAL SERVICES $3,063.36 mo amtz	208,308	45,945	**162,358**
186.49	MANAGEMENT AUDIT $4,750 mo amtz for 60 months	285,000	28,500	256,500
	TOTAL			852,184


Functions Options Tools Help
Thru Date/Period 11/30/07
Company 00026
Object/Sub 183
Ledger Type AA
Subledger
Scaling Factor
Cum/Period(C/P) C
Account Number
Description
Balance
26000.183280 9 DEF-Customer Service 443,739.21
260205.183280 9 DEF-Customer Service 555,965.96
** TOTAL 999,705.17
260205.183201 9 DEF-Financial Service 200,308.40
** TOTAL 200,308.40
.184090 9 Clearing Accounts
** TOTAL
260205.184100 9 Eng Clearing Dist OH 130,109.23
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MW



Functions Options Tools Help

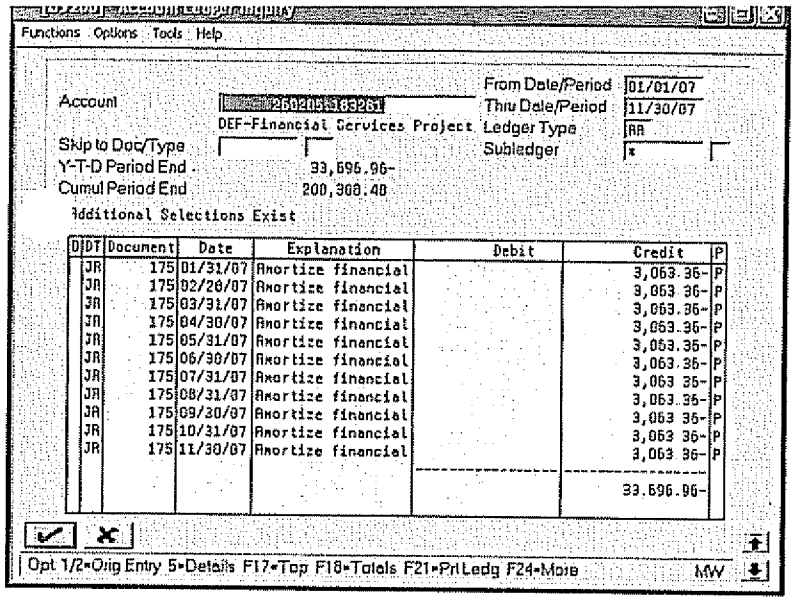
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Cumul Period End 555,965.96

From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AR
Subledger 4

Additional Selections Exist

D	DT	Document	Date	Explanation	Debit	Credit	P
	JR	170	01/31/07	Amortize customer		8,175.97-	P
	JR	170	02/28/07	Amortize customer		8,175.97-	P
	JR	170	03/31/07	Amortize customer		8,175.97-	P
	JR	170	04/30/07	Amortize customer		8,175.97-	P
	JR	170	05/31/07	Amortize customer		8,175.97-	P
	JR	170	06/30/07	Amortize customer		8,175.97-	P
	JR	170	07/31/07	Amortize customer		8,175.97-	P
	JR	170	08/31/07	Amortize customer		8,175.97-	P
	JR	170	09/30/07	Amortize customer		8,175.97-	P
	JR	170	10/31/07	Amortize customer		8,175.97-	P
	JR	170	11/30/07	Amortize customer		8,175.97-	P
						69,935.67-	

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW



Functions Options Tools Help

Account [redacted]
DEF-Financial Services Project
Skip to Doc/Type
Y-T-D Period End 33,696.96-
Cumul Period End 200,368.48
Additional Selections Exist

From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AA
Subledger *

D	DT	Document	Date	Explanation	Debit	Credit	P
	JR	175	01/31/07	Amortize financial		3,063.36-	P
	JR	175	02/28/07	Amortize financial		3,063.36-	P
	JR	175	03/31/07	Amortize financial		3,063.36-	P
	JR	175	04/30/07	Amortize financial		3,063.36-	P
	JR	175	05/31/07	Amortize financial		3,063.36-	P
	JR	175	06/30/07	Amortize financial		3,063.36-	P
	JR	175	07/31/07	Amortize financial		3,063.36-	P
	JR	175	08/31/07	Amortize financial		3,063.36-	P
	JR	175	09/30/07	Amortize financial		3,063.36-	P
	JR	175	10/31/07	Amortize financial		3,063.36-	P
	JR	175	11/30/07	Amortize financial		3,063.36-	P
						33,696.96-	

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW

186453 **Management Audit**		
285,000		
285,000		
57,000	249,533	

		Balance at 11/30/07												
	amtz	7-Nov	7-Dec	8-Jan	8-Feb	8-Mar	8-Apr	8-May	8-Jun	8-Jul	8-Aug	8-Sep	8-Oct	8-Nov
Cust Svc	8,176	555,966	547,790	539,614	531,438	523,262	515,086	506,910	498,734	490,558	482,382	474,206	466,030	457,854
Fin Svc	3063.36	208,308	205,245	202,182	199,118	196,055	192,992	189,928	186,865	183,802	180,738	177,675	174,612	171,548
Mgmt Audit	4750	285000	285000	285000	285000	285000	285000	285000	285000	285000	285000	280,250	275,500	270,750

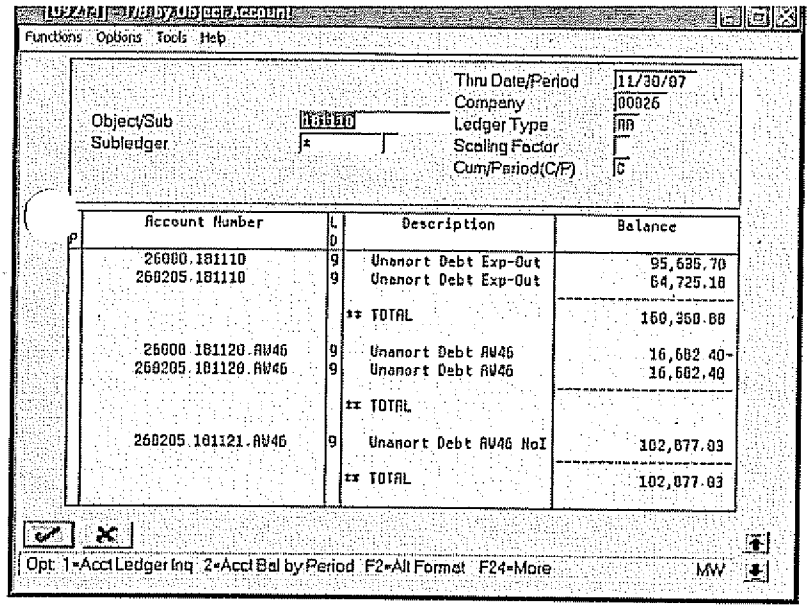
WC Other Def Debits

8-Dec	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	Total	13 mo avg
449,678	441,502	433,326	425,150	416,974	408,799	400,623	392,447	384,271	5,633,243	433,326
168,485	165,421	162,358	159,295	156,231	153,168	150,105	147,041	143,978	2,110,655	162,358
266,000	261,250	256,500	251,750	247,000	242,250	237,500	232,750	228,000	3,334,500	256,500

WC Other Def Debits

TENNESSEE-AMERICAN WATER COMPANY
UNAMORTIZED DEBT EXPENSE
@ 8-31-09

		UNAMORT. DEBT EXPENSE OUTSIDE	UNAMORT. DEBT EXPENSE INSIDE	TOTAL
BALANCE AT	11/30/07	$64,725	$119,560	$184,285
MONTHLY AMORTIZATION		**937**	1,455	2,391
NO. OF MONTHS		9	9	9
BALANCE AT	08/31/08	56,296	102,751	159,047
ANNUAL AMORTIZATION		7,522	17,455	24,977
BALANCE AT	08/31/09	48,774	85,296	134,070
BALANCE FOR PROPOSED DEBT		144,000	0	144,000
AVERAGE BALANCE		196,535	94,024	290,559



Functions Options Tools Help

Thru Date/Period 11/30/07
Company 00026
Object/Sub
Subledger *
Ledger Type AA
Scaling Factor
Cum/Period(C/P) C

P	Account Number	L 0	Description	Balance
	26000.181110	9	Unamort Debt Exp-Out	95,686.70
	260205.181110	9	Unamort Debt Exp-Out	64,725.18
		**	TOTAL	160,360.88
	26000.181120.AW46	9	Unamort Debt AW46	16,682.40-
	260205.181120.AW46	9	Unamort Debt AW46	16,682.40
		**	TOTAL	
	260205.181121.AW46	9	Unamort Debt AW46 NoI	102,877.03
		**	TOTAL	102,877.03

Opt: 1=Acct Ledger Inq 2=Acct Bal by Period F2=Alt Format F24=More MW

Embedded Cost of Long-Term Debt
At the Mid-Point of the Attrition Year

Tennessee Regulatory Authority
Company: Tennessee-American Water Company
Case No:

Test Year: Twelve Months Ended: November 30, 2007
Exhibit No. 3, Schedule 2

Line No.	Debt Issue Type, Coupon Rate	Interest Rate	Issue Date	Maturity Date	Principal Amount	Face Amount Outstanding	Unamortized (Issuance) Debt Exp.	Carrying Value	Annual Interest Expense	Annual Amortization of Issue Expense	Total Cost
1											
2											
3											
4											
5	General Mortgage Bonds										
6											
7	9.25% Series	9.25%	01/12/90	12/01/19	**2,500,000**	2,500,000	16,270	2,483,730	231,250	1,525	232,775
8	7.84% Series	7.84%	09/04/96	09/01/26	**5,700,000**	5,700,000	39,665	5,660,335	446,880	2,278	449,158
9	6.50% Series-matured 6/08	6.50%	05/31/98	06/01/08	**0**	0	0	0	0	7,434	7,434
10	6.87% Series	6.87%	03/31/01	03/29/11	**5,100,000**	2,040,000	10,010	2,029,990	140,148	5,004	145,152
11	5.39% Series	5.39%	01/31/07	12/21/13	**15,000,000**	15,000,000	34,585	14,965,415	808,500	3,458	811,958
12	5.62% Series	5.62%	03/29/07	03/29/19	**19,000,000**	19,000,000	51,691	18,948,309	1,067,800	5,169	1,072,969
13	6.00% Series (proposed)	6.00%	03/01/09	02/28/19	**16,000,000**	16,000,000	160,000	15,840,000	960,000	16,000	976,000
14											
15											
16	Capital Lease 9.489%	9.489%	06/01/98	05/31/13	1,590,500	632,018		632,018	97,432	0	97,432
17											
18											
19	Total				$64,890,500	$60,872,018	$312,221	$60,559,797	$3,752,010	$40,868	$3,792,878
20											
21											
22	Embedded Cost of Long-Term Debt										
23											6.26%
24											
25											
26											
27											
28											
29											
30											

did not use these columns

11/2007 Unamortized (Issuance) Debt Exp.	Monthly Amortization	No. of Months 1/07 - 11/07	Amortization 1/07 - 11/07	Unamortized (Issuance) Debt Exp. 11/30/07	Midpoint No. of Months 12/07 - 3/09	Amortization 12/07 - 3/09	
19,699	127	11	1,397	18,302	16	2,032	16,270
44,795	190	11	2,090	42,705	16	3,040	39,665
0	0	11	0	0	6	-2	0
21,269	417	11	4,587	16,682	16	6,672	10,010
50,967	607	11	6,674	44,293	16	9,708	34,585
63,321	431	11	4,738	58,583	16	6,892	51,691
0					15		
					issue past midpoint		
					issue past midpoint		

Tennessee American Water Company

Unamoritzed Debt Expense - Outside

Account Number 181110

November 2007

Description	Subledger	Amortization Period	Amount	Months in Period	Monthly Amortization	Expense Account	At Month End: Months Left	At Month End: Amount	Recurring Entry #
Mortgage Bond - 9.25%	BD260005	12/31/2001 - 12/1/2019	27,325.54	215	127.10	820100	144	$18,302.40	JR #1003
Mortgage Bond - 7.84%	BD260010	12/1/2001 - 9/1/2026	56,180.26	296	189.80	820100	225	$42,705.00	JR #1003
Mortgage Bond - 6.50%	BD260011	12/31/2001 6/1/2008	47,711.21	77	619.63	820100	6	$3,717.78	JR #1003
			131,217.01		**936.53**				
							Balance	**$64,725.18**	
							Balance Per G/L	**$64,725.18**	
							Variance	**$0.00**	

This account represents the unamortized bond issuance costs for all outstanding long-term debt (Outside) with International Accounting Standard Adjustments, which includes all expenses directly attributable to realizing the proceeds of the debt issue.

G:\Gen Acct\TN\2007\Reconciliations\11.07\[181110 Unamortized Debt Outside TN 11.07.xls]181110

Prepared by: Bryan Smith
Reviewed by: Acctg Manager

3/17/2008 2:20 PM

Tennessee American Water Company

Unamoritzed Debt Expense - Inside No IAS

Account Number 181120.AW46

November 2007

Description	Subledger	Amortization Period	Amount	Months in Period	Monthly Amortization	Expense Account	At Month End Months Left	At Month End Amount	Recurring Entry #
AWCC 6.87% - $4,080,000.00	BD260012	12/31/2001 - 3/29/2011	46,295.96	111	417.06	820110.AW46	40	$16,682.40	JR #1007
			46,295.96		**417.06**				
						Balance		**$16,682.40**	
						Balance Per G/L		$16,682.40	
						Variance		**$0.00**	

Account Description

This account represents the unamortized bond issuance costs for all outstanding long-term debt (Inside) with International Accounting Standard Adjustments, which includes all expenses directly attributable to realizing the proceeds of the debt issue.

G:\Gen Acct\TN\2007\Reconciliations\11.07\[181120.AW46 Unamortized Debt Expenes Inside TN 11.07.xls]181120.AW46

Prepared By: Bryan Smith
Reviewed By: Acctg Manager

3/17/2008 2:21 PM

Tennessee American Water Company

Unamoritzed Debt Expense - Inside No IAS

Account Number 181121.AW46

November 2007

Description	Subledger	Amortization Period		Amount	Months in Period	Monthly Amortization	Expense Account	At Month End: Months Left	At Month End: Amount	Recurring Entry #
AWCC 5.39% - $15000000	BD260025	1/31/2007	12/21/2013	49,754.24	82	606.76	820110.AW46	73	$44,293.48	JR #1007
AWCC 5.62% - $19000000	BD260026	3/29/2007	3/29/2019	62,029.71	144	430.76	820110.AW46	136	$58,583.36	JR #1007
				111,783.95		**1,037.52**				

Balance	**$102,876.84**
Balance Per G/L	**$102,877.03**
Variance	**($0.19)**

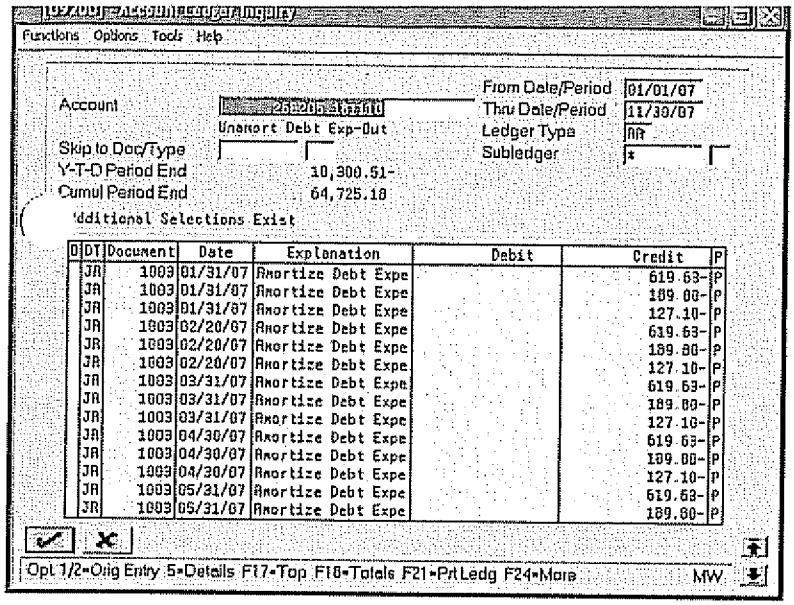
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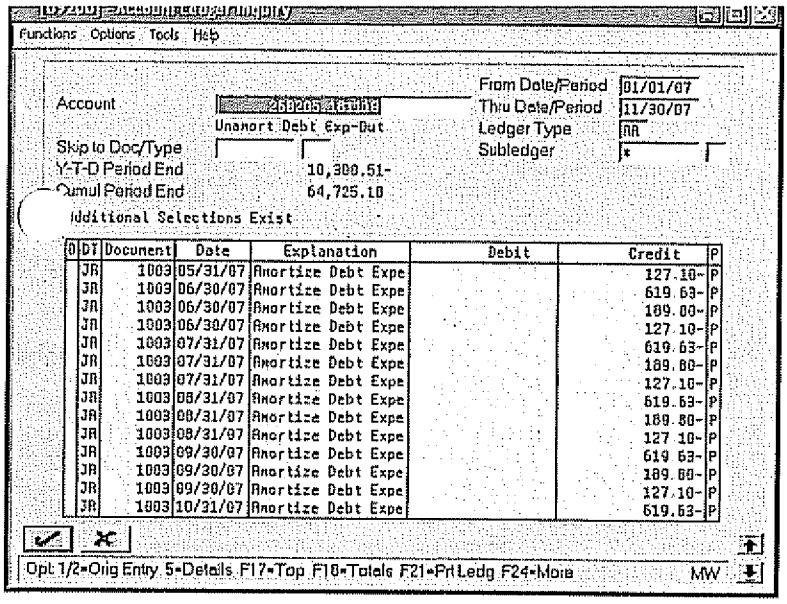
This account represents the unamortized bond issuance costs for all outstanding long-term debt (Inside) with out International Accounting Standard Adjustments, which includes all expenses directly attributable to realizing the proceeds of the debt issue.

G:\Gen Acct\TN\2007\Reconcillations\11.07\[181121.AW46 Unamortized Debt Expenes Inside No IAS TN 11.07.xls]181121.AW46

Prepared By: Bryan Smith
Reviewed By: Acctg Manager

3/17/2008 2:21 PM


Functions Options Tools Help
Account
Unamort Debt Exp-Out
From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AR
Subledger *
Skip to Doc/Type
Y-T-D Period End 10,300.51-
Cumul Period End 64,725.18
Additional Selections Exist
D DT Document Date Explanation Debit Credit P
JR 1003 01/31/07 Amortize Debt Expe 619.63- P
JR 1003 01/31/07 Amortize Debt Expe 189.00- P
JR 1003 01/31/07 Amortize Debt Expe 127.10- P
JR 1003 02/20/07 Amortize Debt Expe 619.63- P
JR 1003 02/20/07 Amortize Debt Expe 189.00- P
JR 1003 02/20/07 Amortize Debt Expe 127.10- P
JR 1003 03/31/07 Amortize Debt Expe 619.63- P
JR 1003 03/31/07 Amortize Debt Expe 189.00- P
JR 1003 03/31/07 Amortize Debt Expe 127.10- P
JR 1003 04/30/07 Amortize Debt Expe 619.63- P
JR 1003 04/30/07 Amortize Debt Expe 189.00- P
JR 1003 04/30/07 Amortize Debt Expe 127.10- P
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JR 1003 05/31/07 Amortize Debt Expe 189.00- P
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MW



Functions Options Tools Help

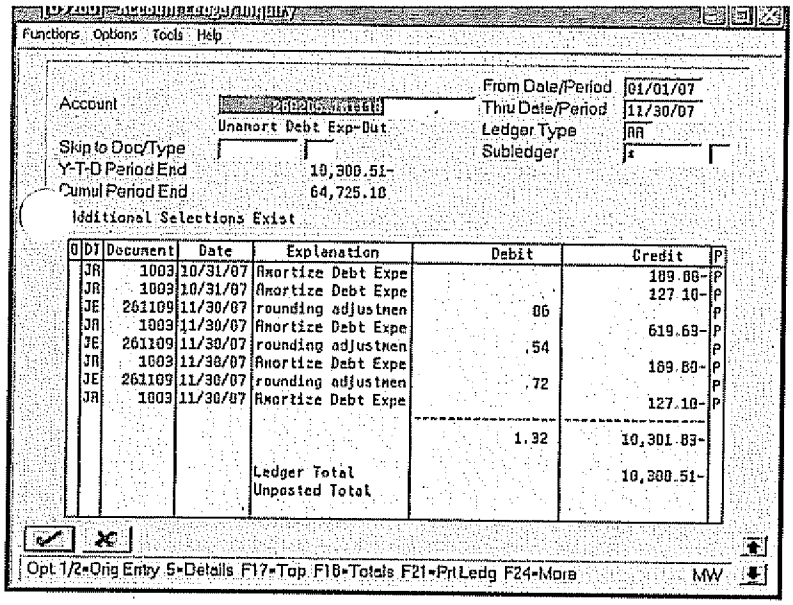
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Cumul Period End: 64,725.10

From Date/Period: 01/01/07
Thru Date/Period: 11/30/07
Ledger Type: AA
Subledger: *

Additional Selections Exist

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	JR	1003	05/31/07	Amortize Debt Expe		127.10-	P
	JR	1003	06/30/07	Amortize Debt Expe		619.63-	P
	JR	1003	06/30/07	Amortize Debt Expe		189.00-	P
	JR	1003	06/30/07	Amortize Debt Expe		127.10-	P
	JR	1003	07/31/07	Amortize Debt Expe		619.63-	P
	JR	1003	07/31/07	Amortize Debt Expe		189.80-	P
	JR	1003	07/31/07	Amortize Debt Expe		127.10-	P
	JR	1003	08/31/07	Amortize Debt Expe		619.63-	P
	JR	1003	08/31/07	Amortize Debt Expe		189.80-	P
	JR	1003	08/31/07	Amortize Debt Expe		127.10-	P
	JR	1003	09/30/07	Amortize Debt Expe		619.63-	P
	JR	1003	09/30/07	Amortize Debt Expe		189.80-	P
	JR	1003	09/30/07	Amortize Debt Expe		127.10-	P
	JR	1003	10/31/07	Amortize Debt Expe		619.63-	P

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW



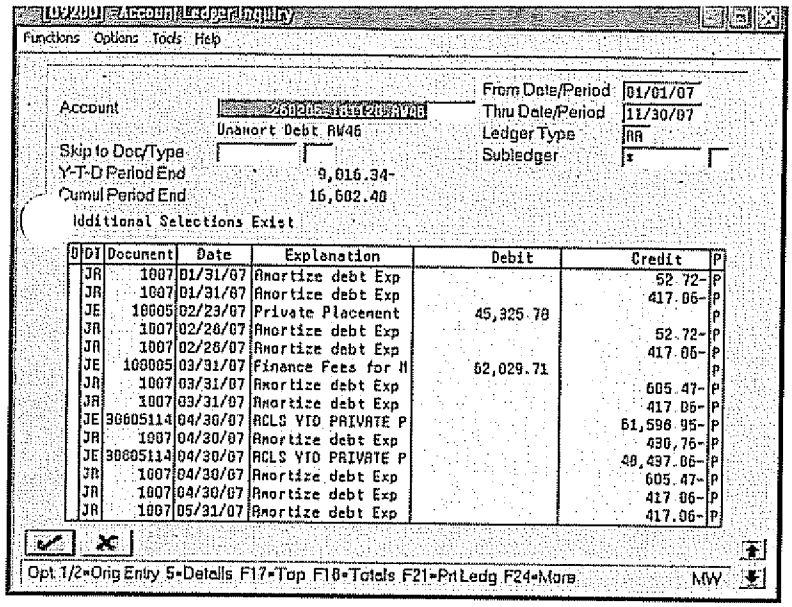
Functions Options Tools Help

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Thru Date/Period 11/30/07
Ledger Type AA
Subledger
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Cumul Period End 64,725.18

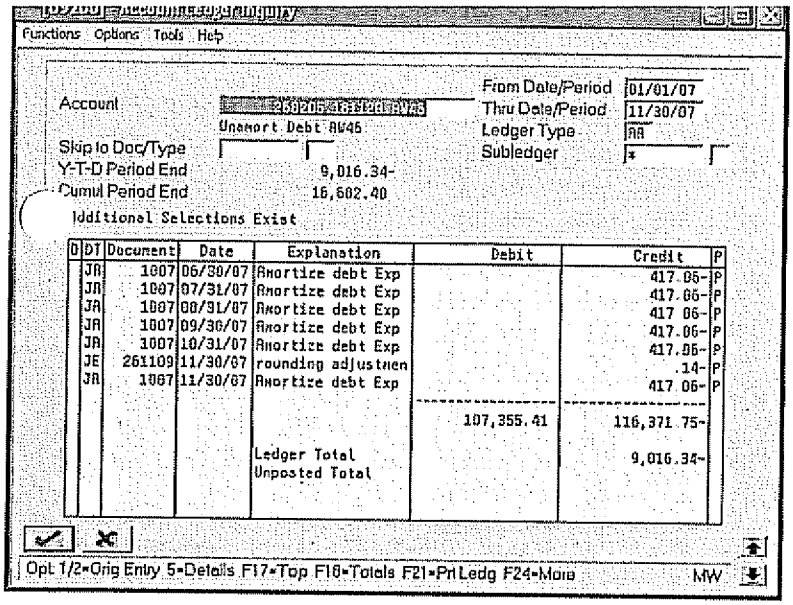
Additional Selections Exist

O	DT	Document	Date	Explanation	Debit	Credit	P
	JR	1003	10/31/07	Amortize Debt Expe		189.88-	P
	JR	1003	10/31/07	Amortize Debt Expe		127.10-	P
	JE	261109	11/30/07	rounding adjustmen	.86		P
	JR	1003	11/30/07	Amortize Debt Expe		619.69-	P
	JE	261109	11/30/07	rounding adjustmen	.54		P
	JR	1003	11/30/07	Amortize Debt Expe		189.88-	P
	JE	261109	11/30/07	rounding adjustmen	.72		P
	JR	1003	11/30/07	Amortize Debt Expe		127.10-	P
					1.92	10,301.83-	
				Ledger Total		10,300.51-	
				Unposted Total			

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=PrtLedg F24=More MW



D	DT	Document	Date	Explanation	Debit	Credit	P
	JR	1007	01/31/07	Amortize debt Exp		52.72-	P
	JR	1007	01/31/07	Amortize debt Exp		417.06-	P
	JE	100005	02/23/07	Private Placement	45,325.78		P
	JR	1007	02/28/07	Amortize debt Exp		52.72-	P
	JR	1007	02/28/07	Amortize debt Exp		417.06-	P
	JE	100005	03/31/07	Finance Fees for M	62,029.71		P
	JR	1007	03/31/07	Amortize debt Exp		605.47-	P
	JR	1007	03/31/07	Amortize debt Exp		417.06-	P
	JE	30605114	04/30/07	ACLS YTD PRIVATE P		61,598.95-	P
	JR	1007	04/30/07	Amortize debt Exp		490.76-	P
	JE	30605114	04/30/07	ACLS YTD PRIVATE P		48,497.06-	P
	JR	1007	04/30/07	Amortize debt Exp		605.47-	P
	JR	1007	04/30/07	Amortize debt Exp		417.06-	P
	JR	1007	05/31/07	Amortize debt Exp		417.06-	P



Functions Options Tools Help

Account [redacted] Unamort Debt AW45

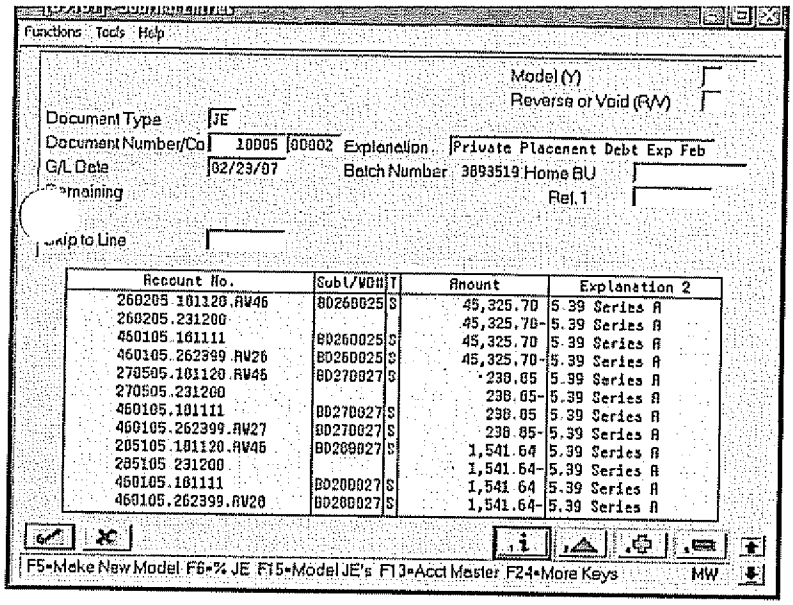
From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AA
Subledger *

Skip to Doc/Type
Y-T-D Period End 9,016.34-
Cumul Period End 16,602.40

Additional Selections Exist

O	DT	Document	Date	Explanation	Debit	Credit	P
	JR	1007	06/30/07	Amortize debt Exp		417.06-	P
	JR	1007	07/31/07	Amortize debt Exp		417.06-	P
	JR	1007	08/31/07	Amortize debt Exp		417.06-	P
	JR	1007	09/30/07	Amortize debt Exp		417.06-	P
	JR	1007	10/31/07	Amortize debt Exp		417.06-	P
	JE	261109	11/30/07	rounding adjustmen		.14-	P
	JR	1007	11/30/07	Amortize debt Exp		417.06-	P
					107,355.41	116,371.75-	
				Ledger Total		9,016.34-	
				Unposted Total			

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW



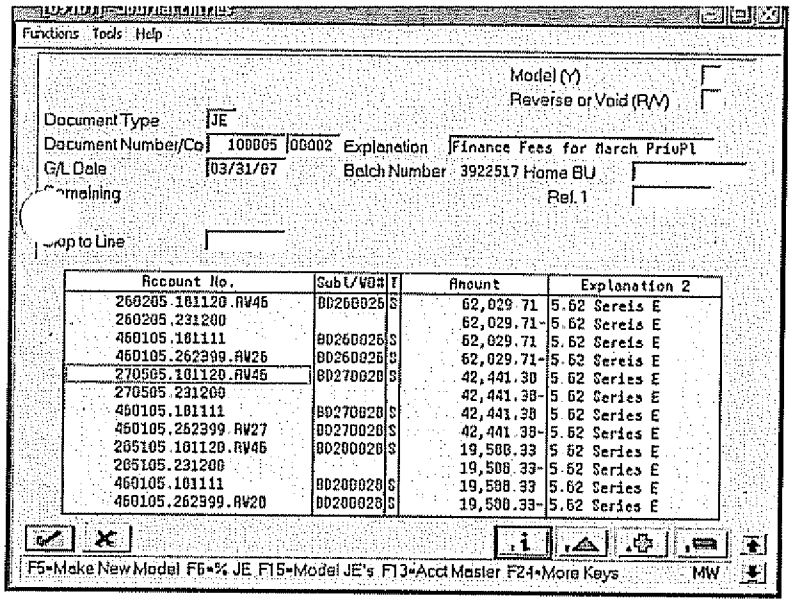
Functions Tools Help

Model (Y)
Reverse or Void (R/V)

Document Type JE
Document Number/Co 10005 00002 Explanation Private Placement Debt Exp Feb
G/L Date 02/23/07 Batch Number 3893519 Home BU
Remaining Rel.1
Skip to Line

Account No.	Subl/WO#	T	Amount	Explanation 2
260205.101120.AW46	BD260025	S	45,325.70	5.39 Series A
260205.231200			45,325.70-	5.39 Series A
450105.161111	BD260025	S	45,325.70	5.39 Series A
460105.262399.AW26	BD260025	S	45,325.70-	5.39 Series A
270505.101120.AW45	BD270027	S	238.65	5.39 Series A
270505.231200			238.65-	5.39 Series A
460105.101111	BD270027	S	238.65	5.39 Series A
460105.262399.AW27	BD270027	S	238.65-	5.39 Series A
205105.101120.AW45	BD269027	S	1,541.64	5.39 Series A
205105 231200			1,541.64-	5.39 Series A
460105.101111	BD269027	S	1,541.64	5.39 Series A
460105.262399.AW28	BD269027	S	1,541.64-	5.39 Series A

F5=Make New Model F6=% JE F15=Model JE's F13=Acct Master F24=More Keys MW



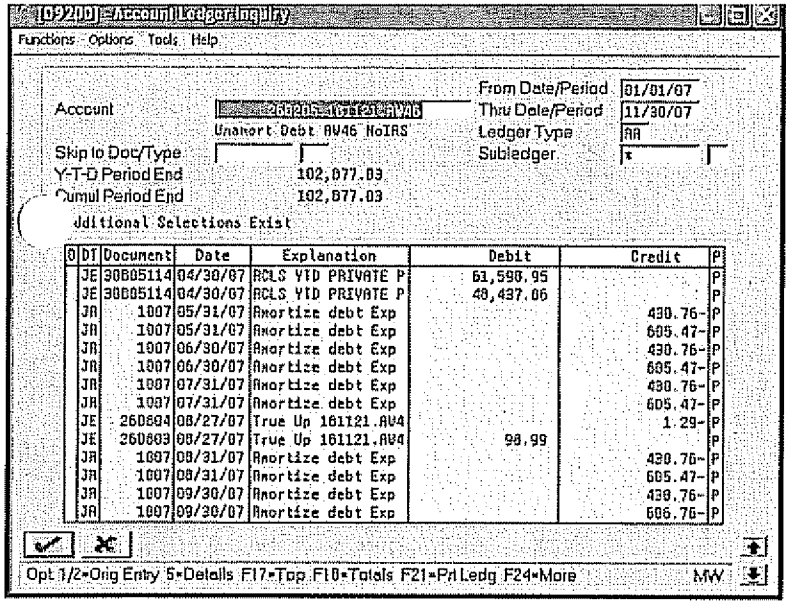
Functions Tools Help

Model (Y)
Reverse or Void (R/V)

Document Type JE
Document Number/Co 100005 00002 Explanation Finance Fees for March PriuPl
G/L Date 03/31/07 Batch Number 3922517 Home BU
Remaining Rel. 1
Jump to Line

Account No.	Sub1/WO#	T	Amount	Explanation 2
260205.181120.AV45	BD260025	S	62,029.71	5.62 Sereis E
260205.231200			62,029.71-	5.62 Sereis E
460105.181111	BD260025	S	62,029.71	5.62 Sereis E
460105.262999.AV26	BD260025	S	62,029.71-	5.62 Sereis E
270505.181120.AV45	BD270020	S	42,441.38	5.62 Series E
270505.231200			42,441.38-	5.62 Series E
460105.181111	BD270020	S	42,441.38	5.62 Series E
460105.262399.AV27	BD270020	S	42,441.38-	5.62 Series E
265105.181120.AV45	BD200028	S	19,500.33	5.62 Series E
265105.231200			19,500.33-	5.62 Series E
460105.181111	BD200028	S	19,500.33	5.62 Series E
460105.262999.AV20	BD200028	S	19,500.33-	5.62 Series E

F5=Make New Model F6=% JE F15=Model JE's F13=Acct Master F24=More Keys MW



109200 - Account Ledger Inquiry

Functions Options Tools Help

Account [redacted] Unamort Debt AV46 NoIRS

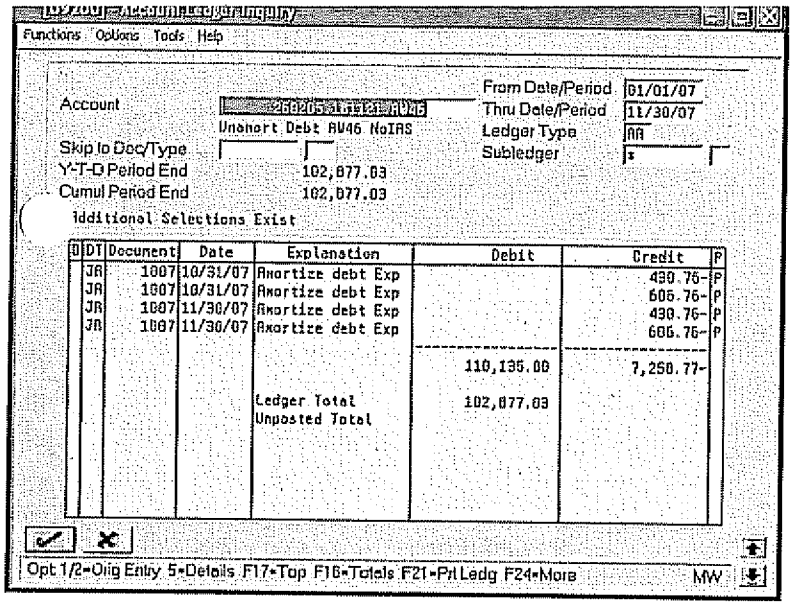
From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AA
Subledger *

Skip to Doc/Type
Y-T-D Period End 102,877.03
Cumul Period End 102,877.03

Additional Selections Exist

O	DT	Document	Date	Explanation	Debit	Credit	P
	JE	30B05114	04/30/07	RCLS YTD PRIVATE P	61,598.95		P
	JE	30B05114	04/30/07	RCLS YTD PRIVATE P	48,437.06		P
	JA	1007	05/31/07	Amortize debt Exp		430.76-	P
	JA	1007	05/31/07	Amortize debt Exp		605.47-	P
	JA	1007	06/30/07	Amortize debt Exp		430.76-	P
	JA	1007	06/30/07	Amortize debt Exp		605.47-	P
	JA	1007	07/31/07	Amortize debt Exp		430.76-	P
	JA	1007	07/31/07	Amortize debt Exp		605.47-	P
	JE	260804	08/27/07	True Up 161121.AV4		1.29-	P
	JE	260803	08/27/07	True Up 161121.AV4	98.99		P
	JA	1007	08/31/07	Amortize debt Exp		430.76-	P
	JA	1007	08/31/07	Amortize debt Exp		605.47-	P
	JA	1007	09/30/07	Amortize debt Exp		430.76-	P
	JA	1007	09/30/07	Amortize debt Exp		606.76-	P

Opt 1/2=Orig Entry 5=Details F17=Top F10=Totals F21=Prt Ledg F24=More MW


Functions Options Tools Help
Account
Unamort Debt AV46 NoIRS
From Date/Period 01/01/07
Thru Date/Period 11/30/07
Ledger Type AA
Subledger
Skip to Doc/Type
Y-T-D Period End 102,877.03
Cumul Period End 102,877.03
Additional Selections Exist
D DT Document Date Explanation Debit Credit P
JA 1007 10/31/07 Amortize debt Exp 430.76- P
JA 1007 10/31/07 Amortize debt Exp 606.76- P
JA 1007 11/30/07 Amortize debt Exp 430.76- P
JA 1007 11/30/07 Amortize debt Exp 606.76- P
110,135.00 7,258.77-
Ledger Total 102,877.03
Unposted Total
Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More
MW

2008 Tennessee Chemical Pricing

Content ID:16353

State	Location	Chemical	Concentration	Annual Volume	Unit of Measure	Container Type	Shipment Quantity	Shipment Type	Current Supplier	2008 Cost
TN	Chattanooga	Aluminum Chlorohydrate	23-24% Aluminum oxide, 82% basicity	1,300,000.00	wet lbs	Bulk	4000	Gallon	Southern Water Consultants	$ 0.2550
TN	Chattanooga	Carbon - Powdered Activated	Lignite	0.00	dry lbs	Bulk	30000	lbs	Norit	$ 0.5600
TN	Chattanooga	Chlorine	100%	580,000.00	wet lbs	ton cylinder	6	Cylinder	Brenntag	$ 0.2300
TN	Chattanooga	Hydrofluosilicic Acid	23%	590,000.00	wet lbs	Bulk	4000	Gallon	LCI	$ 0.1960
TN	Chattanooga	Sodium Hydroxide 50%	50%	380,000.00	wet lbs	Bulk	4000	Gallon	Basic Chemical	$ 0.0770
TN	Chattanooga	Zinc Orthophosphate (Sulfate based) (1Zn : 10 PO4)	(1Zn : 10 PO4)	540,000.00	wet lbs	Bulk	4000	Gallon	Carus - Calciquest	$ 0.3800

From Bill Analysis

Water Sales 6/30/06 (CCF)	**15,346,430**	11,509,823
Normalized Sales (CCF)	**14,295,052**	10,721,289
Attrition Sales (CCF)	**14,364,712**	10,773,534

Tennessee-American Water Company
Chemical Usage and Costs:

Pounds	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Total
Polyaluminum Chloride	**110486**	**126626**	**121998**	**164483**	**116555**	**110108**	**107186**	**92745**	**100900**	**88066**	**94395**	**104686**	1,338,234
Chlorine	**42250**	**40000**	**35440**	**46037**	**44221**	**56312**	**60990**	**60300**	**67878**	**60788**	**52637**	**44871**	611,724
Fluoride	**42347**	**43071**	**41173**	**43453**	**42373**	**57286**	**51313**	**51568**	**55950**	**50765**	**51538**	**44704**	575,541
Caustic				**5520**	**20369**	**63383**	**93929**	**56222**	**31114**	**26977**	**3073**		300,587
Corrosion Inhibitor	**37359**	**33623**	**35616**	**40749**	**44453**	**49118**	**56160**	**52742**	**57531**	**50411**	**55705**	**39501**	552,968
Filter Aid	**628**	**647**	**600**	**753**	**668**	**106**	**0**	**0**	**0**	**5**	**95**	**221**	3,723
Powdered Carbon	0	0	0	0	0	0	0	21101	11384	7615	0	0	40,100
GAC													

Cost													
Polyaluminum Chloride	$26,903	$30,833	$31,885	$47,093	$32,027	$30,538	$28,420	$23,923	$26,139	$19,217	$24,248	$26,485	$347,712
Chlorine	$10,875	$12,910	$10,563	$13,599	$12,937	$16,502	$17,296	$15,170	$19,734	$13,571	$14,092	$12,122	$169,371
Fluoride	$4,218	$5,302	$5,472	$5,929	$6,190	$8,260	$7,146	$7,120	$7,688	$6,990	$7,097	$6,156	$77,568
Caustic	$0	$0	$0	$672	$2,898	$8,534	$11,458	$7,549	$3,447	$2,090	$185	$0	$36,833
Corrosion Inhibitor	$11,312	$13,097	$5,310	$15,903	$16,130	$18,649	$20,038	$20,082	$20,711	$15,641	$20,080	$13,978	$190,931
Filter Aid	$1,338	$1,298	$1,266	$1,776	$774	$238	$0	$0	$0	$36	$79	$460	$7,265
Powdered Carbon	$0							$10,514	$5,340	$2,876	$0	$0	$18,730
GAC	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$22,438	$269,251
Total	$77,084	$85,878	$76,934	$107,410	$93,394	$105,159	$106,796	$106,796	$105,497	$82,859	$88,218	$81,638	$1,117,661

Cost/Lb													Average Cost/lb
Polyaluminum Chloride	$0.2435	$0.2435	$0.2614	$0.2863	$0.2748	$0.2773	$0.2651	$0.2579	$0.2591	$0.2182	$0.2569	$0.2530	$0.2581
Chlorine	$0.2574	$0.3228	$0.2981	$0.2954	$0.2926	$0.2930	$0.2836	$0.2516	$0.2907	$0.2233	$0.2677	$0.2702	$0.2789
Fluoride	$0.0996	$0.1231	$0.1329	$0.1364	$0.1461	$0.1442	$0.1393	$0.1381	$0.1374	$0.1377	$0.1377	$0.1377	$0.1342
Caustic				$0.1217	$0.1423	$0.1346	$0.1220	$0.1343	$0.1108	$0.0775	$0.0602		$0.1129
Corrosion Inhibitor	$0.3028	$0.3895	$0.1491	$0.3903	$0.3629	$0.3797	$0.3568	$0.3808	$0.3600	$0.3103	$0.3605	$0.3539	$0.3414
Filter Aid	$1.6000	$1.6000	$1.6000	$2.3586	$1.1587	$2.2453				$7.2000	$0.8316	$2.0814	$2.2973
Powdered Carbon*								$0.4983	$0.4691	$0.3777			
GAC													

All chemical contracts run from January 1, 2008 through December 31, 2008. The current rates are listed below:

Chemical	Cost/lb	
Polyaluminum Chloride	0.2550	
Chlorine	0.2300	
Fluoride	0.1860	
Caustic	0.0770	(dry weight)
Corrosion Inhibitor	0.3800	
Filter Aid	1.9000	last purchase price-not a contract price
Powdered Carbon	0.5600	
GAC	The GAC costs are monthly lease which is adjusted annually based on the filters that are regenerated.	269256

Tennessee-American Water Company
Chemical Usage and Costs:

Chemical	Test Yr Usage	Current Price/Lb.	Cost
Polyaluminum Chloride	1,338,234	0.2550	341,250
Chlorine	611,724	$0.2300	140,697
Fluoride	575,541	0.1860	107,051
Caustic	300,587	0.0770	23,145
Corrosion Inhibitor	552,968	0.3800	210,128
Filter Aid	3,723	1.9000	7,074
Powdered Carbon	40,100	0.5600	22,456
GAC			269,251
Total	3,422,877		1,121,052

Tennessee American Water Company
Chemicals
Test Year Ended 11/30/07

	12 Months ended 11/30/2007 (CCF)	Normalized Year (CCF)	Attrition Year (CCF)
Water Sales	15,346,430	14,295,052	14,364,712
Non-Revenue Usage	-	-	-
Unaccounted For	4,221,849	3,931,458	3,950,616
Total	19,568,279	18,226,510	18,315,328

Chemical Name	Cost at Current Prices Based on Test Year Sys Delivery	Average Cost Per CCF	Cost Based on Average Cost per CCF on Normalized Sys Delivery	Cost Based on Average Cost per CCF on Attrition Year Sys Delivery
Polyaluminum Chloride	341,250	0.01744	317,851	319,400
Chlorine	140,697	0.00719	131,050	131,688
Fluoride	107,051	0.00547	99,711	100,197
Caustic	23,145	0.00118	21,558	21,663
Corrosion Inhibitor	210,128	0.01074	195,720	196,674
Filter Aid	7,074	0.00036	6,589	6,621
Powdered Carbon	22,456	0.00115	20,916	21,018
GAC	269,251	0.01376	250,789	252,011
Total	1,121,052		1,044,183	1,049,272

Tennessee American Water Company
Chemicals
Test Year Ended 11/30/07

Chemical Name	Cost Based on Average Cost per CCF on Attrition Year Sys Delivery	ATTRITION YEAR ADJUSTMENTS	Adjusted Attrition Year Cost
Polyaluminum Chloride	319,400		319,400
Chlorine	131,688		131,688
Fluoride	100,197		100,197
Caustic	21,663		21,663
Corrosion Inhibitor	196,674		196,674
Filter Aid	6,621		6,621
Powdered Carbon	21,018		21,018
GAC	252,011		252,011
Total	1,049,272	0	1,049,272

Information Leaving this File

to Rate Base Exhibit (Total Working Capital tab)

Description	Per Books Average 11/30/2007 $
Average Cash	214,257

Tennessee American Water Company
Daily Average Cash Per Bank Statements
For the 12 months ending 11/30/07

Date	DEUTSCHE BANK	SUN TRUST	Total Average Cash
1-Dec	156,482	22,946	179,428
1-Jan	185,551	24,122	209,673
1-Feb	174,370	20,791	195,161
1-Mar	160,886	20,775	181,660
1-Apr	172,702	22,187	194,889
1-May	178,373	23,228	201,600
1-Jun	177,766	21,509	199,275
1-Jul	224,131	27,771	251,901
1-Aug	228,350	24,327	252,677
1-Sep	176,960	27,075	204,035
1-Oct	254,260	26,171	280,431
1-Nov	198,603	21,744	220,347
	190,703	23,554	214,257

TENNESSEE-AMERICAN WATER COMPANY
DAILY CASH BALANCES PER BANK STATEMENT
12 MONTHS ENDING 11/30/07

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
2-Dec-06	SAT	0	14,571	14,571
3-Dec-06	SUN	0	14,571	14,571
4-Dec-06	MON	422,069	18,745	440,814
5-Dec-06	TUE	282,463	26,181	308,644
6-Dec-06	WED	142,810	27,435	170,245
7-Dec-06	THUR	209,891	20,062	229,952
8-Dec-06	FRI	346,743	17,255	363,998
9-Dec-06	SAT	0	17,255	17,255
10-Dec-06	SUN	0	17,255	17,255
11-Dec-06	MON	519,053	19,396	538,448
12-Dec-06	TUE	281,910	22,867	304,777
13-Dec-06	WED	137,595	21,729	159,325
14-Dec-06	THUR	204,144	43,301	247,445
15-Dec-06	FRI	179,552	43,484	223,036
16-Dec-06	SAT	0	43,484	43,484
17-Dec-06	SUN	0	43,484	43,484
18-Dec-06	MON	369,694	18,867	388,561
19-Dec-06	TUE	281,885	23,299	305,184
20-Dec-06	WED	144,753	22,200	166,953
21-Dec-06	THUR	101,171	15,758	116,929
22-Dec-06	FRI	175,631	19,741	195,371
23-Dec-06	SAT	0	19,741	19,741
24-Dec-06	SUN	0	19,741	19,741
25-Dec-06	MON	0	19,741	212,910
26-Dec-06	TUE	193,169	21,737	332,079
27-Dec-06	WED	310,343	20,807	199,816
28-Dec-06	THUR	179,009	20,180	232,744
29-Dec-06	FRI	212,565	18,499	18,499
30-Dec-06	SAT	0	18,499	18,499
31-Dec-06	SUN	0	18,499	18,499
AVERAGE		158,482	22,946	179,428

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Jan-07	MON		18,499	458,122
2-Jan-07	TUE	439,623	19,878	348,201
3-Jan-07	WED	326,323	28,077	270,324
4-Jan-07	THUR	242,247	30,926	200,008
5-Jan-07	FRI	169,083	23,801	23,801
6-Jan-07	SAT	0	23,801	23,801
7-Jan-07	SUN	0	23,801	23,801
8-Jan-07	MON	438,198	22,434	460,633
9-Jan-07	TUE	596,500	32,360	628,859
10-Jan-07	WED	166,478	30,711	197,189
11-Jan-07	THUR	113,668	17,160	130,827
12-Jan-07	FRI	207,971	38,390	246,362
13-Jan-07	SAT	0	38,390	38,390
14-Jan-07	SUN	0	38,390	38,390
15-Jan-07	MON	0	38,390	38,390
16-Jan-07	TUE	496,299	39,778	536,077
17-Jan-07	WED	314,488	24,282	338,771
18-Jan-07	THUR	124,649	25,508	150,157
19-Jan-07	FRI	138,356	16,682	155,038
20-Jan-07	SAT	0	16,682	16,682
21-Jan-07	SUN	0	16,682	16,682
22-Jan-07	MON	272,674	17,113	289,788
23-Jan-07	TUE	279,024	23,951	302,975
24-Jan-07	WED	219,491	20,771	240,262
25-Jan-07	THUR	165,051	13,469	178,520
26-Jan-07	FRI	131,489	13,383	144,872
27-Jan-07	SAT	0	13,383	13,383
28-Jan-07	SUN	0	13,383	13,383
29-Jan-07	MON	340,846	15,035	355,881
30-Jan-07	TUE	237,366	20,781	258,147
31-Jan-07	WED	146,712	31,884	178,597
AVERAGE		185,551	24,122	203,688

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Feb-07	THUR	165,685	27,001	192,686
2-Feb-07	FRI	111,056	15,230	126,287
3-Feb-07	SAT	0	15,230	15,230
4-Feb-07	SUN	0	15,230	15,230
5-Feb-07	MON	529,586	24,492	554,079
6-Feb-07	TUE	404,240	60,404	464,644
7-Feb-07	WED	358,961	54,800	413,762
8-Feb-07	THUR	356,981	19,429	376,410
9-Feb-07	FRI	225,617	16,429	242,046
10-Feb-07	SAT	0	16,429	16,429
11-Feb-07	SUN	0	16,429	16,429
12-Feb-07	MON	390,544	18,136	408,680
13-Feb-07	TUE	275,507	27,092	302,599
14-Feb-07	WED	123,108	25,777	148,885
15-Feb-07	THUR	142,290	14,864	157,154
16-Feb-07	FRI	204,240	13,358	217,598
17-Feb-07	SAT	0	13,358	13,358
18-Feb-07	SUN	0	13,358	13,358
19-Feb-07	MON	0	13,358	13,358
20-Feb-07	TUE	419,466	14,024	433,490
21-Feb-07	WED	269,279	25,441	294,719
22-Feb-07	THUR	151,116	21,834	172,950
23-Feb-07	FRI	163,288	13,391	176,679
24-Feb-07	SAT	0	13,391	13,391
25-Feb-07	SUN	0	13,391	13,391
26-Feb-07	MON	281,059	15,263	296,322
27-Feb-07	TUE	167,562	19,295	186,857
28-Feb-07	WED	142,778	25,703	168,482
AVERAGE		174,370	20,791	195,161

TENNESSEE-AMERICAN WATER COMPANY
DAILY CASH BALANCES PER BANK STATEMENT
12 MONTHS ENDING 11/30/07

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Mar-07	THUR	160,758	23,269	184,027
2-Mar-07	FRI	168,785	16,254	185,039
3-Mar-07	SAT	0	16,254	16,254
4-Mar-07	SUN	0	16,254	16,254
5-Mar-07	MON	629,144	25,152	654,296
6-Mar-07	TUE	343,435	34,754	378,189
7-Mar-07	WED	183,647	27,574	211,221
8-Mar-07	THUR	223,460	17,802	241,263
9-Mar-07	FRI	187,635	16,116	203,751
10-Mar-07	SAT	0	16,116	16,116
11-Mar-07	SUN	0	16,116	16,116
12-Mar-07	MON	433,621	18,120	451,742
13-Mar-07	TUE	275,834	27,260	303,094
14-Mar-07	WED	108,894	2,576	111,469
15-Mar-07	THUR	163,505	40,102	203,607
16-Mar-07	FRI	167,382	39,436	206,818
17-Mar-07	SAT	0	39,436	39,436
18-Mar-07	SUN	0	39,436	39,436
19-Mar-07	MON	343,455	18,951	362,406
20-Mar-07	TUE	223,918	26,852	250,770
21-Mar-07	WED	110,352	22,505	132,857
22-Mar-07	THUR	109,482	13,023	122,505
23-Mar-07	FRI	155,386	13,379	168,765
24-Mar-07	SAT	0	13,379	13,379
25-Mar-07	SUN	0	13,379	13,379
26-Mar-07	MON	246,457	14,739	261,196
27-Mar-07	TUE	184,424	17,979	202,403
28-Mar-07	WED	118,568	17,628	136,195
29-Mar-07	THUR	114,463	14,038	128,501
30-Mar-07	FRI	173,965	13,067	187,032
31-Mar-07	SAT		13,067	13,067
AVERAGE		160,886	20,775	176,470

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Apr-07	SUN	0	13,067	13,067
2-Apr-07	MON	214,587	23,168	237,755
3-Apr-07	TUE	292,801	36,108	328,909
4-Apr-07	WED	227,477	32,647	260,125
5-Apr-07	THUR	243,710	23,171	266,881
6-Apr-07	FRI	372,678	19,349	392,027
7-Apr-07	SAT	0	19,349	19,349
8-Apr-07	SUN	0	19,349	19,349
9-Apr-07	MON	482,836	17,115	499,951
10-Apr-07	TUE	344,551	23,867	368,418
11-Apr-07	WED	205,237	30,637	235,874
12-Apr-07	THUR	122,823	22,157	144,980
13-Apr-07	FRI	240,619	22,214	262,833
14-Apr-07	SAT	0	22,214	22,214
15-Apr-07	SUN	0	22,214	22,214
16-Apr-07	MON	444,249	50,795	495,043
17-Apr-07	TUE	275,832	52,212	328,044
18-Apr-07	WED	208,892	27,939	236,831
19-Apr-07	THUR	168,270	18,740	187,009
20-Apr-07	FRI	129,977	13,612	143,589
21-Apr-07	SAT	0	13,612	13,612
22-Apr-07	SUN	0	13,612	13,612
23-Apr-07	MON	251,805	19,491	271,296
24-Apr-07	TUE	179,403	22,113	201,516
25-Apr-07	WED	144,642	16,562	161,204
26-Apr-07	THUR	145,370	13,870	159,240
27-Apr-07	FRI	175,566	13,717	189,283
28-Apr-07	SAT	0	13,717	13,717
29-Apr-07	SUN	0	13,717	13,717
30-Apr-07	MON	309,721	15,285	325,006
AVERAGE		172,702	22,187	194,889

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-May-07	TUE	234,740	26,671	261,411
2-May-07	WED	153,577	34,600	188,177
3-May-07	THUR	238,276	24,322	262,598
4-May-07	FRI	219,140	18,280	237,420
5-May-07	SAT	0	18,280	18,280
6-May-07	SUN	0	18,280	18,280
7-May-07	MON	666,672	23,247	689,920
8-May-07	TUE	467,057	55,989	523,046
9-May-07	WED	157,788	52,062	209,850
10-May-07	THUR	203,965	19,506	223,471
11-May-07	FRI	247,474	19,835	267,309
12-May-07	SAT	0	19,835	19,835
13-May-07	SUN	0	19,835	19,835
14-May-07	MON	407,190	18,592	425,783
15-May-07	TUE	241,032	31,615	272,647
16-May-07	WED	128,993	30,711	159,703
17-May-07	THUR	209,182	19,192	228,374
18-May-07	FRI	193,101	14,445	207,546
19-May-07	SAT	0	14,445	14,445
20-May-07	SUN	0	14,445	14,445
21-May-07	MON	260,104	19,581	279,685
22-May-07	TUE	191,693	25,529	217,222
23-May-07	WED	146,630	23,968	170,597
24-May-07	THUR	132,821	18,629	151,450
25-May-07	FRI	176,878	14,894	191,772
26-May-07	SAT	0	14,894	14,894
27-May-07	SUN	0	14,894	14,894
28-May-07	MON	0	14,894	14,894
29-May-07	TUE	430,686	17,569	448,254
30-May-07	WED	280,569	31,655	312,223
31-May-07	THUR	141,984	29,363	171,347
AVERAGE		178,373	23,228	201,600

TENNESSEE-AMERICAN WATER COMPANY
DAILY CASH BALANCES PER BANK STATEMENT
12 MONTHS ENDING 11/30/07

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Jun-07	FRI	223,273	16,627	239,898
2-Jun-07	SAT	0	16,627	16,627
3-Jun-07	SUN	0	16,627	16,627
4-Jun-07	MON	728,927	21,378	750,304
5-Jun-07	TUE	343,355	32,846	376,202
6-Jun-07	WED	214,789	30,919	245,708
7-Jun-07	THUR	242,608	18,616	261,224
8-Jun-07	FRI	234,334	16,446	250,779
9-Jun-07	SAT	0	16,446	16,446
10-Jun-07	SUN	0	16,446	16,446
11-Jun-07	MON	422,808	21,418	444,226
12-Jun-07	TUE	300,131	65,860	365,991
13-Jun-07	MON	185,187	62,193	247,380
14-Jun-07	TUE	190,823	16,352	207,175
15-Jun-07	FRI	206,950	15,616	222,566
16-Jun-07	SAT	0	15,616	15,616
17-Jun-07	SUN	0	15,616	15,616
18-Jun-07	MON	306,940	19,080	326,019
19-Jun-07	TUE	217,071	24,184	241,254
20-Jun-07	WED	146,966	21,930	168,896
21-Jun-07	THUR	168,263	15,729	183,992
22-Jun-07	FRI	127,219	14,812	142,031
23-Jun-07	SAT	0	14,812	14,812
24-Jun-07	SUN	0	14,812	14,812
25-Jun-07	MON	278,104	16,020	294,124
26-Jun-07	TUES	242,813	21,728	264,541
27-Jun-07	WED	129,477	22,537	152,013
28-Jun-07	THUR	207,567	15,786	223,353
29-Jun-07	FRI	215,391	14,091	229,482
30-Jun-07	SAT	0	14,091	14,091
AVERAGE		177,766	21,509	199,275

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Jul-07	SUN	0	14,091	14,091
2-Jul-07	MON	583,251	27,145	610,395
3-Jul-07	TUE	565,287	41,928	607,215
4-Jul-07	WED	0	41,928	41,928
5-Jul-07	THUR	349,222	37,474	386,697
6-Jul-07	FRI	378,959	29,158	408,117
7-Jul-07	SAT	0	29,158	29,158
8-Jul-07	SUN	0	29,158	29,158
9-Jul-07	MON	651,865	26,709	678,574
10-Jul-07	TUE	431,252	40,270	471,522
11-Jul-07	MON	110,548	38,956	149,504
12-Jul-07	TUE	355,823	21,087	376,909
13-Jul-07	FRI	330,767	18,048	348,815
14-Jul-07	SAT	0	18,048	18,048
15-Jul-07	SUN	0	18,048	18,048
16-Jul-07	MON	436,809	22,933	459,742
17-Jul-07	TUE	399,808	84,791	484,599
18-Jul-07	WED	211,466	80,867	292,333
19-Jul-07	THUR	278,313	17,388	295,701
20-Jul-07	FRI	147,050	13,444	160,494
21-Jul-07	SAT	0	13,444	13,444
22-Jul-07	SUN	0	13,444	13,444
23-Jul-07	MON	307,262	20,060	327,322
24-Jul-07	TUE	226,119	24,478	250,597
25-Jul-07	WED	208,074	20,446	228,520
26-Jul-07	THUR	161,618	17,310	178,929
27-Jul-07	FRI	220,056	15,417	235,473
28-Jul-07	SAT	0	15,417	15,417
29-Jul-07	SUN	0	15,417	15,417
30-Jul-07	MON	348,162	25,095	373,257
31-Jul-07	TUE	246,339	29,738	276,077
AVERAGE		224,131	27,771	251,901

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Aug-07	WED	201,587	21,101	222,688
2-Aug-07	THUR	371,194	18,852	390,046
3-Aug-07	FRI	206,065	24,207	230,271
4-Aug-07	SAT	0	24,207	24,207
5-Aug-07	SUN	0	24,207	24,207
6-Aug-07	MON	886,558	27,344	913,901
7-Aug-07	TUE	467,372	31,163	498,535
8-Aug-07	WED	236,680	67,307	303,987
9-Aug-07	THUR	266,828	58,697	325,525
10-Aug-07	FRI	241,186	18,543	259,729
11-Aug-07	SAT	0	18,543	18,543
12-Aug-07	SUN	0	18,543	18,543
13-Aug-07	MON	526,611	22,643	549,254
14-Aug-07	TUE	279,877	35,313	315,190
15-Aug-07	WED	155,191	29,184	184,375
16-Aug-07	THUR	256,820	14,578	271,398
17-Aug-07	FRI	238,929	16,416	255,345
18-Aug-07	SAT	0	16,416	16,416
19-Aug-07	SUN	0	16,416	16,416
20-Aug-07	MON	298,579	22,512	321,091
21-Aug-07	TUE	244,956	28,284	273,240
22-Aug-07	WED	164,731	23,759	188,491
23-Aug-07	THUR	217,777	14,875	232,652
24-Aug-07	FRI	135,059	14,384	149,443
25-Aug-07	SAT	0	14,384	14,384
26-Aug-07	SUN	0	14,384	14,384
27-Aug-07	MON	510,980	25,204	536,185
28-Aug-07	TUE	296,046	29,261	325,307
29-Aug-07	WED	146,094	28,514	174,607
30-Aug-07	THUR	237,305	23,174	260,478
31-Aug-07	FRI	492,420	11,741	504,161
AVERAGE		228,350	24,327	252,677

TENNESSEE-AMERICAN WATER COMPANY
DAILY CASH BALANCES PER BANK STATEMENT
12 MONTHS ENDING 11/30/07

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Sep-07	SAT	0	11,741	11,741
2-Sep-07	SUN	0	11,741	11,741
3-Sep-07	MON	0	11,741	11,741
4-Sep-07	TUE	500,652	21,877	522,529
5-Sep-07	WED	430,619	37,814	468,433
6-Sep-07	THUR	253,347	34,989	288,336
7-Sep-07	FRI	425,800	64,537	490,337
8-Sep-07	SAT	0	64,537	64,537
9-Sep-07	SUN	0	64,537	64,537
10-Sep-07	MON	279,521	64,987	344,508
11-Sep-07	TUE	456,563	38,901	495,464
12-Sep-07	WED	219,020	37,049	256,068
13-Sep-07	THUR	245,483	16,467	261,950
14-Sep-07	FRI	181,138	14,494	195,632
15-Sep-07	SAT	0	14,494	14,494
16-Sep-07	SUN	0	14,494	14,494
17-Sep-07	MON	235,050	17,935	252,986
18-Sep-07	TUE	378,142	30,042	408,184
19-Sep-07	WED	181,584	26,870	208,455
20-Sep-07	THUR	157,996	17,389	175,385
21-Sep-07	FRI	152,372	17,771	170,143
22-Sep-07	SAT	0	17,771	17,771
23-Sep-07	SUN	0	17,771	17,771
24-Sep-07	MON	289,673	15,636	305,308
25-Sep-07	TUE	256,193	21,825	278,018
26-Sep-07	WED	187,047	20,459	207,506
27-Sep-07	THUR	246,146	24,842	270,988
28-Sep-07	FRI	232,464	19,847	252,311
29-Sep-07	SAT	0	19,847	19,847
30-Sep-07	SUN	0	19,847	19,847
AVERAGE		176,960	27,075	204,035

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Oct-07	MON	504,983	32,106	537,089
2-Oct-07	TUE	552,476	40,103	592,578
3-Oct-07	WED	252,923	32,325	285,248
4-Oct-07	THUR	300,417	24,950	325,366
5-Oct-07	FRI	279,306	22,184	301,490
6-Oct-07	SAT	0	22,184	22,184
7-Oct-07	SUN	0	22,184	22,184
8-Oct-07	MON	0	22,184	22,184
9-Oct-07	TUE	872,267	23,112	895,378
10-Oct-07	WED	446,508	86,709	533,217
11-Oct-07	THUR	248,089	83,716	331,805
12-Oct-07	FRI	475,267	20,392	495,659
13-Oct-07	SAT	0	20,392	20,392
14-Oct-07	SUN	0	20,392	20,392
15-Oct-07	MON	432,495	22,447	454,941
16-Oct-07	TUE	433,259	32,997	466,256
17-Oct-07	WED	209,203	32,285	241,488
18-Oct-07	THUR	280,457	20,239	300,696
19-Oct-07	FRI	187,025	17,108	204,133
20-Oct-07	SAT	0	17,108	17,108
21-Oct-07	SUN	0	17,108	17,108
22-Oct-07	MON	413,541	26,133	439,673
23-Oct-07	TUE	190,717	30,155	220,873
24-Oct-07	WED	182,224	16,295	198,519
25-Oct-07	THUR	207,060	11,229	218,289
26-Oct-07	FRI	220,956	14,382	235,338
27-Oct-07	SAT	0	14,382	14,382
28-Oct-07	SUN	0	14,382	14,382
29-Oct-07	MON	578,273	17,043	595,317
30-Oct-07	TUE	386,284	17,837	404,121
31-Oct-07	WED	228,343	17,226	
AVERAGE		254,260	26,171	281,593

DATE	DAY	DEUTSCHE BANK	SUN TRUST	TOTAL CASH
1-Nov-07	THUR	338,747	12,313	351,060
2-Nov-07	FRI	277,748	14,177	291,925
3-Nov-07	SAT	0	14,177	14,177
4-Nov-07	SUN	0	14,177	14,177
5-Nov-07	MON	556,293	70,717	627,010
6-Nov-07	TUE	356,146	80,103	436,250
7-Nov-07	WED	263,798	25,939	289,737
8-Nov-07	THUR	298,145	21,006	319,150
9-Nov-07	FRI	243,142	21,392	264,534
10-Nov-07	SAT	0	21,392	21,392
11-Nov-07	SUN	0	21,392	21,392
12-Nov-07	MON	463,002	21,392	484,393
13-Nov-07	TUE	340,149	17,994	358,142
14-Nov-07	WED	217,348	25,934	243,282
15-Nov-07	THUR	257,937	22,119	280,056
16-Nov-07	FRI	369,418	12,712	382,130
17-Nov-07	SAT	0	12,712	12,712
18-Nov-07	SUN	0	12,712	12,712
19-Nov-07	MON	230,313	15,422	245,736
20-Nov-07	TUE	162,618	19,723	182,340
21-Nov-07	WED	381,687	19,140	400,827
22-Nov-07	THUR	0	19,140	19,140
23-Nov-07	FRI	0	13,891	13,891
24-Nov-07	SAT	0	13,891	13,891
25-Nov-07	SUN	0	13,891	13,891
26-Nov-07	MON	270,069	10,314	280,383
27-Nov-07	TUE	230,037	27,157	257,193
28-Nov-07	WED	158,370	32,162	190,532
29-Nov-07	THUR	282,245	14,461	296,706
30-Nov-07	FRI	260,892	10,760	271,652
AVERAGE		198,603	21,744	220,347

Tennessee-American Water Company
Daily Cash Balances Per Bank Statement
12 Months Ending 11/30/2007

Note: Deutsche Bank account is zeroed out each day and the money is applied to the intercompany loan between TN and AWCC

			Deutsche Bank Lockbox Account					
Date	Day	SunTrust Account	Daily Activity	Wired to AWCC	Ending Balance	Total Cash	Date	Loan Balance with AWCC
12/1/2006	Fri	**$14,570.69**	$ 163,404.01	$(163,404.01)	$ -	**$14,570.69**	12/1/2006	$(19,344,793.21)
12/2/2006	Sat	**$14,570.69**	$ -	$ -	$ -	**$14,570.69**	12/2/2006	$(19,344,793.21)
12/3/2006	Sun	**$14,570.69**	$ -	$ -	$ -	**$14,570.69**	12/3/2006	$(19,344,793.21)
12/4/2006	Mon	**$18,745.26**	$ 422,068.76	$(422,068.76)	$ -	**$18,745.26**	12/4/2006	$(20,373,882.02)
12/5/2006	Tue	**$26,180.93**	$ 282,463.16	$(282,463.16)	$ -	**$26,180.93**	12/5/2006	$(19,981,359.33)
12/6/2006	Wed	**$27,434.64**	$ 142,810.20	$(142,810.20)	$ -	**$27,434.64**	12/6/2006	$(20,042,853.07)
12/7/2006	Thu	**$20,061.52**	$ 209,890.91	$(209,890.91)	$ -	**$20,061.52**	12/7/2006	$(19,949,355.06)
12/8/2006	Fri	**$17,255.00**	$ 346,742.82	$(346,742.82)	$ -	**$17,255.00**	12/8/2006	$(19,895,835.97)
12/9/2006	Sat	**$17,255.00**	$ -	$ -	$ -	**$17,255.00**	12/9/2006	$(19,895,835.97)
12/10/2006	Sun	**$17,255.00**	$ -	$ -	$ -	**$17,255.00**	12/10/2006	$(19,895,835.97)
12/11/2006	Mon	**$19,395.58**	$ 519,052.91	$(519,052.91)	$ -	**$19,395.58**	12/11/2006	$(19,652,767.46)
12/12/2006	Tue	**$22,866.63**	$ 281,910.49	$(281,910.49)	$ -	**$22,866.63**	12/12/2006	$(19,189,387.36)
12/13/2006	Wed	**$21,729.17**	$ 137,595.44	$(137,595.44)	$ -	**$21,729.17**	12/13/2006	$(19,438,086.73)
12/14/2006	Thu	**$43,301.45**	$ 204,143.79	$(204,143.79)	$ -	**$43,301.45**	12/14/2006	$(19,536,754.19)
12/15/2006	Fri	**$43,483.64**	$ 179,551.95	$(179,551.95)	$ -	**$43,483.64**	12/15/2006	$(19,685,515.19)
12/16/2006	Sat	**$43,483.64**	$ -	$ -	$ -	**$43,483.64**	12/16/2006	$(19,685,515.19)
12/17/2006	Sun	**$43,483.64**	$ -	$ -	$ -	**$43,483.64**	12/17/2006	$(19,685,515.19)
12/18/2006	Mon	**$18,867.01**	$ 369,693.67	$(369,693.67)	$ -	**$18,867.01**	12/18/2006	$(19,821,496.39)
12/19/2006	Tue	**$23,299.05**	$ 281,884.58	$(281,884.58)	$ -	**$23,299.05**	12/19/2006	$(19,697,417.88)
12/20/2006	Wed	**$22,199.76**	$ 144,753.29	$(144,753.29)	$ -	**$22,199.76**	12/20/2006	$(21,716,768.53)
12/21/2006	Thu	**$15,758.05**	$ 101,170.69	$(101,170.69)	$ -	**$15,758.05**	12/21/2006	$(21,664,766.22)
12/22/2006	Fri	**$19,740.68**	$ 175,630.79	$(175,630.79)	$ -	**$19,740.68**	12/22/2006	$(22,129,792.19)
12/23/2006	Sat	**$19,740.68**	$ -	$ -	$ -	**$19,740.68**	12/23/2006	$(22,129,792.19)
12/24/2006	Sun	**$19,740.68**	$ -	$ -	$ -	**$19,740.68**	12/24/2006	$(22,129,792.19)
12/25/2006	Mon	**$19,740.68**	$ -	$ -	$ -	**$19,740.68**	12/25/2006	$(22,130,209.01)
12/26/2006	Tue	**$21,736.81**	$ 193,169.12	$(193,169.12)	$ -	**$21,736.81**	12/26/2006	$(22,146,603.35)
12/27/2006	Wed	**$20,806.93**	$ 310,342.64	$(310,342.64)	$ -	**$20,806.93**	12/27/2006	$(18,484,413.09)
12/28/2006	Thu	**$20,179.85**	$ 179,008.63	$(179,008.63)	$ -	**$20,179.85**	12/28/2006	$(18,291,574.72)
12/29/2006	Fri	**$18,498.76**	$ 212,564.54	$(212,564.54)	$ -	**$18,498.76**	12/29/2006	$(18,667,006.92)
12/30/2006	Sat	**$18,498.76**	$ -	$ -	$ -	**$18,498.76**	12/30/2006	$(18,667,006.92)
12/31/2006	Sun	**$18,498.76**	$ -	$ -	$ -	**$18,498.76**	12/31/2006	$(18,667,006.92)
1/1/2007	Mon	**$18,498.76**	$ -	$ -	$ -	**$18,498.76**	1/1/2007	$(18,694,809.64)
1/2/2007	Tue	**$19,878.18**	$ 439,623.06	$(439,623.06)	$ -	**$19,878.18**	1/2/2007	$(18,558,169.76)
1/3/2007	Wed	**$28,077.13**	$ 326,322.64	$(326,322.64)	$ -	**$28,077.13**	1/3/2007	$(20,316,453.75)
1/4/2007	Thu	**$30,925.89**	$ 242,247.11	$(242,247.11)	$ -	**$30,925.89**	1/4/2007	$(20,018,513.43)
1/5/2007	Fri	**$23,800.80**	$ 169,082.50	$(169,082.50)	$ -	**$23,800.80**	1/5/2007	$(20,151,954.70)
1/6/2007	Sat	**$23,800.80**	$ -	$ -	$ -	**$23,800.80**	1/6/2007	$(20,151,954.70)
1/7/2007	Sun	**$23,800.80**	$ -	$ -	$ -	**$23,800.80**	1/7/2007	$(20,151,954.70)
1/8/2007	Mon	**$22,434.37**	$ 438,198.25	$(438,198.25)	$ -	**$22,434.37**	1/8/2007	$(20,213,841.91)
1/9/2007	Tue	**$32,359.60**	$ 596,499.83	$(596,499.83)	$ -	**$32,359.60**	1/9/2007	$(19,864,684.27)
1/10/2007	Wed	**$30,710.94**	$ 166,478.27	$(166,478.27)	$ -	**$30,710.94**	1/10/2007	$(19,462,279.32)
1/11/2007	Thu	**$17,159.58**	$ 113,667.83	$(113,667.83)	$ -	**$17,159.58**	1/11/2007	$(19,348,233.32)
1/12/2007	Fri	**$38,390.29**	$ 207,971.32	$(207,971.32)	$ -	**$38,390.29**	1/12/2007	$(19,249,733.16)
1/13/2007	Sat	**$38,390.29**	$ -	$ -	$ -	**$38,390.29**	1/13/2007	$(19,249,733.16)
1/14/2007	Sun	**$38,390.29**	$ -	$ -	$ -	**$38,390.29**	1/14/2007	$(19,249,733.16)
1/15/2007	Mon	**$38,390.29**	$ -	$ -	$ -	**$38,390.29**	1/15/2007	$(19,249,786.17)
1/16/2007	Tue	**$39,778.05**	$ 496,298.76	$(496,298.76)	$ -	**$39,778.05**	1/16/2007	$(19,110,430.48)
1/17/2007	Wed	**$24,282.29**	$ 314,488.31	$(314,488.31)	$ -	**$24,282.29**	1/17/2007	$(18,987,970.60)
1/18/2007	Thu	**$25,508.32**	$ 124,649.08	$(124,649.08)	$ -	**$25,508.32**	1/18/2007	$(18,823,579.03)
1/19/2007	Fri	**$16,682.12**	$ 138,355.74	$(138,355.74)	$ -	**$16,682.12**	1/19/2007	$(19,158,865.24)
1/20/2007	Sat	**$16,682.12**	$ -	$ -	$ -	**$16,682.12**	1/20/2007	$(19,158,865.24)
1/21/2007	Sun	**$16,682.12**	$ -	$ -	$ -	**$16,682.12**	1/21/2007	$(19,158,865.24)
1/22/2007	Mon	**$17,113.49**	$ 272,674.40	$(272,674.40)	$ -	**$17,113.49**	1/22/2007	$(21,222,165.27)
1/23/2007	Tue	**$23,950.97**	$ 279,024.40	$(279,024.40)	$ -	**$23,950.97**	1/23/2007	$(21,432,612.83)
1/24/2007	Wed	**$20,771.02**	$ 219,491.20	$(219,491.20)	$ -	**$20,771.02**	1/24/2007	$(21,304,787.40)
1/25/2007	Thu	**$13,468.55**	$ 165,051.10	$(165,051.10)	$ -	**$13,468.55**	1/25/2007	$(21,116,487.92)
1/26/2007	Fri	**$13,382.75**	$ 131,488.96	$(131,488.96)	$ -	**$13,382.75**	1/26/2007	$(21,025,295.67)
1/27/2007	Sat	**$13,382.75**	$ -	$ -	$ -	**$13,382.75**	1/27/2007	$(21,025,295.67)
1/28/2007	Sun	**$13,382.75**	$ -	$ -	$ -	**$13,382.75**	1/28/2007	$(21,025,295.67)
1/29/2007	Mon	**$15,035.34**	$ 340,846.08	$(340,846.08)	$ -	**$15,035.34**	1/29/2007	$(20,916,020.52)
1/30/2007	Tue	**$20,781.23**	$ 237,365.59	$(237,365.59)	$ -	**$20,781.23**	1/30/2007	$(20,804,926.86)

Tennessee-American Water Company
Daily Cash Balances Per Bank Statement
12 Months Ending 11/30/2007

Note: Deutsche Bank account is zeroed out each day and the money is applied to the intercompany loan between TN and AWCC

			Deutsche Bank Lockbox Account					
Date	Day	SunTrust Account	Daily Activity	Wired to AWCC	Ending Balance	Total Cash	Date	Loan Balance with AWCC
1/31/2007	Wed	$31,884.46	$ 146,712.13	$(146,712.13)	$ -	$31,884.46	1/31/2007	$(20,832,322.91)
2/1/2007	Thu	$27,001.10	$ 165,684.61	$(165,684.61)	$ -	$27,001.10	2/1/2007	$(20,504,278.43)
2/2/2007	Fri	$15,230.21	$ 111,056.44	$(111,056.44)	$ -	$15,230.21	2/2/2007	$(20,422,088.71)
2/3/2007	Sat	$15,230.21	$ -	$ -	$ -	$15,230.21	2/3/2007	$(20,422,088.71)
2/4/2007	Sun	$15,230.21	$ -	$ -	$ -	$15,230.21	2/4/2007	$(20,422,088.71)
2/5/2007	Mon	$24,492.38	$ 529,586.14	$(529,586.14)	$ -	$24,492.38	2/5/2007	$(20,402,242.91)
2/6/2007	Tue	$60,404.11	$ 404,239.85	$(404,239.85)	$ -	$60,404.11	2/6/2007	$(19,915,584.31)
2/7/2007	Wed	$54,800.21	$ 358,961.30	$(358,961.30)	$ -	$54,800.21	2/7/2007	$(19,571,444.48)
2/8/2007	Thu	$19,429.08	$ 356,980.87	$(356,980.87)	$ -	$19,429.08	2/8/2007	$(19,283,228.96)
2/9/2007	Fri	$16,429.15	$ 225,617.19	$(225,617.19)	$ -	$16,429.15	2/9/2007	$(18,931,544.98)
2/10/2007	Sat	$16,429.15	$ -	$ -	$ -	$16,429.15	2/10/2007	$(18,931,544.98)
2/11/2007	Sun	$16,429.15	$ -	$ -	$ -	$16,429.15	2/11/2007	$(18,931,544.98)
2/12/2007	Mon	$18,135.80	$ 390,543.84	$(390,543.84)	$ -	$18,135.80	2/12/2007	$(18,709,480.84)
2/13/2007	Tue	$27,092.46	$ 275,506.94	$(275,506.94)	$ -	$27,092.46	2/13/2007	$(18,465,639.87)
2/14/2007	Wed	$25,777.10	$ 123,107.62	$(123,107.62)	$ -	$25,777.10	2/14/2007	$(18,358,283.45)
2/15/2007	Thu	$14,863.51	$ 142,290.04	$(142,290.04)	$ -	$14,863.51	2/15/2007	$ (3,379,446.61)
2/16/2007	Fri	$13,357.91	$ 204,240.16	$(204,240.16)	$ -	$13,357.91	2/16/2007	$ (3,378,906.86)
2/17/2007	Sat	$13,357.91	$ -	$ -	$ -	$13,357.91	2/17/2007	$ (3,378,906.86)
2/18/2007	Sun	$13,357.91	$ -	$ -	$ -	$13,357.91	2/18/2007	$ (3,378,906.86)
2/19/2007	Mon	$13,357.91	$ -	$ -	$ -	$13,357.91	2/19/2007	$ (3,379,201.86)
2/20/2007	Tue	$14,023.69	$ 419,466.27	$(419,466.27)	$ -	$14,023.69	2/20/2007	$ (3,718,756.22)
2/21/2007	Wed	$25,440.79	$ 269,278.63	$(269,278.63)	$ -	$25,440.79	2/21/2007	$ (5,675,170.16)
2/22/2007	Thu	$21,834.39	$ 151,115.63	$(151,115.63)	$ -	$21,834.39	2/22/2007	$ (5,551,738.04)
2/23/2007	Fri	$13,391.42	$ 163,288.01	$(163,288.01)	$ -	$13,391.42	2/23/2007	$ (5,501,020.84)
2/24/2007	Sat	$13,391.42	$ -	$ -	$ -	$13,391.42	2/24/2007	$ (5,501,020.84)
2/25/2007	Sun	$13,391.42	$ -	$ -	$ -	$13,391.42	2/25/2007	$ (5,501,020.84)
2/26/2007	Mon	$15,263.20	$ 281,058.80	$(281,058.80)	$ -	$15,263.20	2/26/2007	$ (5,347,436.22)
2/27/2007	Tue	$19,294.68	$ 167,561.87	$(167,561.87)	$ -	$19,294.68	2/27/2007	$ (5,127,682.54)
2/28/2007	Wed	$25,703.48	$ 142,778.21	$(142,778.21)	$ -	$25,703.48	2/28/2007	$ (5,165,727.77)
3/1/2007	Thu	23,269.38	$ 160,757.70	$(160,757.70)	$ -	$23,269.38	3/1/2007	$ (5,798,083.60)
3/2/2007	Fri	16,254.13	$ 168,785.21	$(168,785.21)	$ -	$16,254.13	3/2/2007	$ (5,972,374.50)
3/3/2007	Sat	16,254.13	$ -	$ -	$ -	$16,254.13	3/3/2007	$ (5,972,374.50)
3/4/2007	Sun	16,254.13	$ -	$ -	$ -	$16,254.13	3/4/2007	$ (5,972,374.50)
3/5/2007	Mon	25,152.37	$ 629,144.05	$(629,144.05)	$ -	$25,152.37	3/5/2007	$ (5,879,721.65)
3/6/2007	Tue	34,753.73	$ 343,435.37	$(343,435.37)	$ -	$34,753.73	3/6/2007	$ (6,854,452.87)
3/7/2007	Wed	27,574.03	$ 183,646.96	$(183,646.96)	$ -	$27,574.03	3/7/2007	$ (6,574,209.74)
3/8/2007	Thu	17,802.16	$ 223,460.39	$(223,460.39)	$ -	$17,802.16	3/8/2007	$ (7,391,340.45)
3/9/2007	Fri	16,115.80	$ 187,635.46	$(187,635.46)	$ -	$16,115.80	3/9/2007	$ (7,839,465.65)
3/10/2007	Sat	16,115.80	$ -	$ -	$ -	$16,115.80	3/10/2007	$ (7,839,465.65)
3/11/2007	Sun	16,115.80	$ -	$ -	$ -	$16,115.80	3/11/2007	$ (7,839,465.65)
3/12/2007	Mon	18,120.29	$ 433,621.47	$(433,621.47)	$ -	$18,120.29	3/12/2007	$ (7,722,138.92)
3/13/2007	Tue	27,260.05	$ 275,833.72	$(275,833.72)	$ -	$27,260.05	3/13/2007	$ (7,364,658.82)
3/14/2007	Wed	2,575.84	$ 108,893.58	$(108,893.58)	$ -	$ 2,575.84	3/14/2007	$ (7,187,393.18)
3/15/2007	Thu	40,101.68	$ 163,505.22	$(163,505.22)	$ -	$40,101.68	3/15/2007	$ (7,118,198.81)
3/16/2007	Fri	39,436.20	$ 167,381.53	$(167,381.53)	$ -	$39,436.20	3/16/2007	$ (7,359,244.47)
3/17/2007	Sat	39,436.20	$ -	$ -	$ -	$39,436.20	3/17/2007	$ (7,444,390.53)
3/18/2007	Sun	39,436.20	$ -	$ -	$ -	$39,436.20	3/18/2007	$ (7,444,390.53)
3/19/2007	Mon	18,950.70	$ 343,455.10	$(343,455.10)	$ -	$18,950.70	3/19/2007	$ (7,396,623.73)
3/20/2007	Tue	26,852.32	$ 223,917.51	$(223,917.51)	$ -	$26,852.32	3/20/2007	$ (7,440,835.12)
3/21/2007	Wed	22,504.99	$ 110,351.70	$(110,351.70)	$ -	$22,504.99	3/21/2007	$ (7,665,588.17)
3/22/2007	Thu	13,023.46	$ 109,481.50	$(109,481.50)	$ -	$13,023.46	3/22/2007	$ (7,618,852.39)
3/23/2007	Fri	13,379.27	$ 155,385.95	$(155,385.95)	$ -	$13,379.27	3/23/2007	$ (7,558,539.19)
3/24/2007	Sat	13,379.27	$ -	$ -	$ -	$13,379.27	3/24/2007	$ (7,574,364.56)
3/25/2007	Sun	13,379.27	$ -	$ -	$ -	$13,379.27	3/25/2007	$ (7,574,364.56)
3/26/2007	Mon	14,738.95	$ 246,456.83	$(246,456.83)	$ -	$14,738.95	3/26/2007	$ (7,427,530.80)
3/27/2007	Tue	17,979.23	$ 184,424.13	$(184,424.13)	$ -	$17,979.23	3/27/2007	$ (9,160,507.10)
3/28/2007	Wed	17,627.54	$ 118,567.52	$(118,567.52)	$ -	$17,627.54	3/28/2007	$ (8,949,358.61)
3/29/2007	Thu	14,037.66	$ 114,462.97	$(114,462.97)	$ -	$14,037.66	3/29/2007	$ (9,462,221.54)
3/30/2007	Fri	13,067.02	$ 173,965.25	$(173,965.25)	$ -	$13,067.02	3/30/2007	$ (9,705,720.75)
3/31/2007	Sat	13,067.02	$ -	$ -	$ -	$13,067.02	3/31/2007	$ (9,705,720.75)
4/1/2007	Sun	13,067.02	$ -	$ -	$ -	$13,067.02	4/1/2007	$ (9,705,720.75)

Tennessee-American Water Company
Daily Cash Balances Per Bank Statement
12 Months Ending 11/30/2007

Note: Deutsche Bank account is zeroed out each day and the money is applied to the intercompany loan between TN and AWCC

Date	Day	SunTrust Account	Deutsche Bank Lockbox Account				Date	Loan Balance with AWCC
			Daily Activity	Wired to AWCC	Ending Balance	Total Cash		
4/2/2007	Mon	**23,167.80**	$ 214,586.99	$(214,586.99)	$ -	**$23,167.80**	4/2/2007	$ (9,988,177.29)
4/3/2007	Tue	**36,108.37**	$ 292,800.74	$(292,800.74)	$ -	**$36,108.37**	4/3/2007	$ (9,907,043.73)
4/4/2007	Wed	**32,647.20**	$ 227,477.38	$(227,477.38)	$ -	**$32,647.20**	4/4/2007	$ (9,659,144.49)
4/5/2007	Thu	**23,170.68**	$ 243,709.86	$(243,709.86)	$ -	**$23,170.68**	4/5/2007	$ (9,521,762.38)
4/6/2007	Fri	**19,348.73**	$ 372,678.32	$(372,678.32)	$ -	**$19,348.73**	4/6/2007	$ (9,300,192.93)
4/7/2007	Sat	**19,348.73**	$ -	$ -	$ -	**$19,348.73**	4/7/2007	$ (9,300,709.34)
4/8/2007	Sun	**19,348.73**	$ -	$ -	$ -	**$19,348.73**	4/8/2007	$ (9,300,709.34)
4/9/2007	Mon	**17,115.00**	$ 482,835.59	$(482,835.59)	$ -	**$17,115.00**	4/9/2007	$ (9,000,099.06)
4/10/2007	Tue	**23,867.17**	$ 344,550.55	$(344,550.55)	$ -	**$23,867.17**	4/10/2007	$ (8,601,424.48)
4/11/2007	Wed	**30,637.36**	$ 205,237.03	$(205,237.03)	$ -	**$30,637.36**	4/11/2007	$ (8,367,367.67)
4/12/2007	Thu	**22,156.95**	$ 122,823.20	$(122,823.20)	$ -	**$22,156.95**	4/12/2007	$ (8,169,557.42)
4/13/2007	Fri	**22,213.85**	$ 240,619.25	$(240,619.25)	$ -	**$22,213.85**	4/13/2007	$ (8,232,581.44)
4/14/2007	Sat	**22,213.85**	$ -	$ -	$ -	**$22,213.85**	4/14/2007	$ (8,232,581.44)
4/15/2007	Sun	**22,213.85**	$ -	$ -	$ -	**$22,213.85**	4/15/2007	$ (8,232,581.44)
4/16/2007	Mon	**50,794.61**	$ 444,248.52	$(444,248.52)	$ -	**$50,794.61**	4/16/2007	$ (8,068,537.18)
4/17/2007	Tue	**52,212.09**	$ 275,832.11	$(275,832.11)	$ -	**$52,212.09**	4/17/2007	$ (7,696,318.71)
4/18/2007	Wed	**27,938.83**	$ 208,892.17	$(208,892.17)	$ -	**$27,938.83**	4/18/2007	$ (7,496,478.43)
4/19/2007	Thu	**18,739.77**	$ 168,269.53	$(168,269.53)	$ -	**$18,739.77**	4/19/2007	$ (7,417,645.23)
4/20/2007	Fri	**13,611.61**	$ 129,977.32	$(129,977.32)	$ -	**$13,611.61**	4/20/2007	$ (7,255,576.34)
4/21/2007	Sat	**13,611.61**	$ -	$ -	$ -	**$13,611.61**	4/21/2007	$ (7,255,576.34)
4/22/2007	Sun	**13,611.61**	$ -	$ -	$ -	**$13,611.61**	4/22/2007	$ (7,255,576.34)
4/23/2007	Mon	**19,490.86**	$ 251,804.92	$(251,804.92)	$ -	**$19,490.86**	4/23/2007	$ (9,666,521.67)
4/24/2007	Tue	**22,112.91**	$ 179,403.16	$(179,403.16)	$ -	**$22,112.91**	4/24/2007	$ (9,473,710.63)
4/25/2007	Wed	**16,562.23**	$ 144,642.12	$(144,642.12)	$ -	**$16,562.23**	4/25/2007	$ (9,442,549.78)
4/26/2007	Thu	**13,869.55**	$ 145,370.22	$(145,370.22)	$ -	**$13,869.55**	4/26/2007	$ (9,294,701.61)
4/27/2007	Fri	**13,717.15**	$ 175,565.54	$(175,565.54)	$ -	**$13,717.15**	4/27/2007	$ (9,276,726.50)
4/28/2007	Sat	**13,717.15**	$ -	$ -	$ -	**$13,717.15**	4/28/2007	$ (9,276,726.50)
4/29/2007	Sun	**13,717.15**	$ -	$ -	$ -	**$13,717.15**	4/29/2007	$ (9,276,726.50)
4/30/2007	Mon	**15,284.94**	$ 309,720.58	$(309,720.58)	$ -	**$15,284.94**	4/30/2007	$ (9,305,755.83)
5/1/2007	Tue	**26,670.99**	$ 234,739.67	$(234,739.67)	$ -	**$26,670.99**	5/1/2007	$ (9,643,120.52)
5/2/2007	Wed	**34,599.77**	$ 153,577.18	$(153,577.18)	$ -	**$34,599.77**	5/2/2007	$ (9,598,074.01)
5/3/2007	Thu	**24,322.46**	$ 238,275.60	$(238,275.60)	$ -	**$24,322.46**	5/3/2007	$ (9,446,182.01)
5/4/2007	Fri	**18,280.08**	$ 219,139.63	$(219,139.63)	$ -	**$18,280.08**	5/4/2007	$ (9,235,659.37)
5/5/2007	Sat	**18,280.08**	$ -	$ -	$ -	**$18,280.08**	5/5/2007	$ (9,241,157.06)
5/6/2007	Sun	**18,280.08**	$ -	$ -	$ -	**$18,280.08**	5/6/2007	$ (9,241,157.06)
5/7/2007	Mon	**23,247.14**	$ 666,672.44	$(666,672.44)	$ -	**$23,247.14**	5/7/2007	$ (9,094,657.09)
5/8/2007	Tue	**55,988.73**	$ 467,056.97	$(467,056.97)	$ -	**$55,988.73**	5/8/2007	$ (8,546,974.11)
5/9/2007	Wed	**52,062.10**	$ 157,787.58	$(157,787.58)	$ -	**$52,062.10**	5/9/2007	$ (8,223,536.40)
5/10/2007	Thu	**19,505.64**	$ 203,965.20	$(203,965.20)	$ -	**$19,505.64**	5/10/2007	$ (8,076,817.91)
5/11/2007	Fri	**19,834.74**	$ 247,474.27	$(247,474.27)	$ -	**$19,834.74**	5/11/2007	$ (7,943,044.11)
5/12/2007	Sat	**19,834.74**	$ -	$ -	$ -	**$19,834.74**	5/12/2007	$ (7,943,044.11)
5/13/2007	Sun	**19,834.74**	$ -	$ -	$ -	**$19,834.74**	5/13/2007	$ (7,943,044.11)
5/14/2007	Mon	**18,592.20**	$ 407,190.45	$(407,190.45)	$ -	**$18,592.20**	5/14/2007	$ (7,978,078.29)
5/15/2007	Tue	**31,615.20**	$ 241,031.72	$(241,031.72)	$ -	**$31,615.20**	5/15/2007	$ (7,630,099.53)
5/16/2007	Wed	**30,710.92**	$ 128,992.57	$(128,992.57)	$ -	**$30,710.92**	5/16/2007	$ (7,547,198.25)
5/17/2007	Thu	**19,191.85**	$ 209,181.88	$(209,181.88)	$ -	**$19,191.85**	5/17/2007	$ (7,534,267.91)
5/18/2007	Fri	**14,444.87**	$ 193,101.10	$(193,101.10)	$ -	**$14,444.87**	5/18/2007	$ (7,456,113.02)
5/19/2007	Sat	**14,444.87**	$ -	$ -	$ -	**$14,444.87**	5/19/2007	$ (7,456,520.76)
5/20/2007	Sun	**14,444.87**	$ -	$ -	$ -	**$14,444.87**	5/20/2007	$ (7,456,520.76)
5/21/2007	Mon	**19,581.41**	$ 260,103.80	$(260,103.80)	$ -	**$19,581.41**	5/21/2007	$ (7,745,028.66)
5/22/2007	Tue	**25,528.62**	$ 191,693.15	$(191,693.15)	$ -	**$25,528.62**	5/22/2007	$ (9,369,327.28)
5/23/2007	Wed	**23,967.58**	$ 146,629.53	$(146,629.53)	$ -	**$23,967.58**	5/23/2007	$ (9,301,203.80)
5/24/2007	Thu	**18,628.73**	$ 132,821.37	$(132,821.37)	$ -	**$18,628.73**	5/24/2007	$ (9,167,679.98)
5/25/2007	Fri	**14,893.81**	$ 176,878.28	$(176,878.28)	$ -	**$14,893.81**	5/25/2007	$ (9,189,523.01)
5/26/2007	Sat	**14,893.81**	$ -	$ -	$ -	**$14,893.81**	5/26/2007	$ (9,206,602.57)
5/27/2007	Sun	**14,893.81**	$ -	$ -	$ -	**$14,893.81**	5/27/2007	$ (9,206,602.57)
5/28/2007	Mon	**14,893.81**	$ -	$ -	$ -	**$14,893.81**	5/28/2007	$ (9,206,602.57)
5/29/2007	Tue	**17,568.72**	$ 430,685.70	$(430,685.70)	$ -	**$17,568.72**	5/29/2007	$ (9,201,983.85)
5/30/2007	Wed	**31,654.61**	$ 280,568.74	$(280,568.74)	$ -	**$31,654.61**	5/30/2007	$ (8,918,153.01)
5/31/2007	Thu	**29,363.14**	$ 141,983.80	$(141,983.80)	$ -	**$29,363.14**	5/31/2007	$ (8,785,641.44)
6/1/2007	Fri	**16,626.96**	$ 223,272.51	$(223,272.51)	$ -	**$16,626.96**	6/1/2007	$ (9,074,466.14)

Tennessee-American Water Company
Daily Cash Balances Per Bank Statement
12 Months Ending 11/30/2007

Note: Deutsche Bank account is zeroed out each day and the money is applied to the intercompany loan between TN and AWCC

Date	Day	SunTrust Account	Deutsche Bank Lockbox Account				Date	Loan Balance with AWCC
			Daily Activity	Wired to AWCC	Ending Balance	Total Cash		
6/2/2007	Sat	**16,626.96**	$ -	$ -	$ -	**$16,626.96**	6/2/2007	$ (9,074,466.14)
6/3/2007	Sun	**16,626.96**	$ -	$ -	$ -	**$16,626.96**	6/3/2007	$ (9,074,466.14)
6/4/2007	Mon	**21,377.76**	$ 728,926.68	$(728,926.68)	$ -	**$21,377.76**	6/4/2007	$ (9,368,210.59)
6/5/2007	Tue	**32,847.61**	$ 343,354.67	$(343,354.67)	$ -	**$32,847.61**	6/5/2007	$ (8,677,086.96)
6/6/2007	Wed	**30,918.77**	$ 214,789.04	$(214,789.04)	$ -	**$30,918.77**	6/6/2007	$ (8,570,110.02)
6/7/2007	Thu	**18,615.55**	$ 242,608.10	$(242,608.10)	$ -	**$18,615.55**	6/7/2007	$ (8,379,662.67)
6/8/2007	Fri	**16,445.80**	$ 234,333.58	$(234,333.58)	$ -	**$16,445.80**	6/8/2007	$ (8,290,771.41)
6/9/2007	Sat	**16,445.80**	$ -	$ -	$ -	**$16,445.80**	6/9/2007	$ (8,346,756.43)
6/10/2007	Sun	**16,445.80**	$ -	$ -	$ -	**$16,445.80**	6/10/2007	$ (8,346,756.43)
6/11/2007	Mon	**21,418.14**	$ 422,807.80	$(422,807.80)	$ -	**$21,418.14**	6/11/2007	$ (8,269,578.88)
6/12/2007	Tue	**65,859.94**	$ 300,131.26	$(300,131.26)	$ -	**$65,859.94**	6/12/2007	$ (7,875,070.83)
6/13/2007	Wed	**62,193.32**	$ 185,186.77	$(185,186.77)	$ -	**$62,193.32**	6/13/2007	$ (7,761,519.97)
6/14/2007	Thu	**16,352.09**	$ 190,822.87	$(190,822.87)	$ -	**$16,352.09**	6/14/2007	$ (7,707,639.36)
6/15/2007	Fri	**15,615.92**	$ 206,950.01	$(206,950.01)	$ -	**$15,615.92**	6/15/2007	$ (7,579,619.26)
6/16/2007	Sat	**15,615.92**	$ -	$ -	$ -	**$15,615.92**	6/16/2007	$ (7,579,619.26)
6/17/2007	Sun	**15,615.92**	$ -	$ -	$ -	**$15,615.92**	6/17/2007	$ (7,579,619.26)
6/18/2007	Mon	**19,079.52**	$ 306,939.79	$(306,939.79)	$ -	**$19,079.52**	6/18/2007	$ (7,384,014.17)
6/19/2007	Tue	**24,183.70**	$ 217,070.68	$(217,070.68)	$ -	**$24,183.70**	6/19/2007	$ (7,520,899.68)
6/20/2007	Wed	**21,929.87**	$ 146,966.00	$(146,966.00)	$ -	**$21,929.87**	6/20/2007	$ (9,791,509.19)
6/21/2007	Thu	**15,729.41**	$ 168,262.83	$(168,262.83)	$ -	**$15,729.41**	6/21/2007	$ (9,967,832.21)
6/22/2007	Fri	**14,811.86**	$ 127,219.19	$(127,219.19)	$ -	**$14,811.86**	6/22/2007	$(10,046,575.24)
6/23/2007	Sat	**14,811.86**	$ -	$ -	$ -	**$14,811.86**	6/23/2007	$(10,046,684.03)
6/24/2007	Sun	**14,811.86**	$ -	$ -	$ -	**$14,811.86**	6/24/2007	$(10,046,684.03)
6/25/2007	Mon	**16,019.81**	$ 278,104.01	$(278,104.01)	$ -	**$16,019.81**	6/25/2007	$(10,005,527.08)
6/26/2007	Tue	**21,728.34**	$ 242,812.96	$(242,812.96)	$ -	**$21,728.34**	6/26/2007	$ (9,747,767.77)
6/27/2007	Wed	**22,536.56**	$ 129,476.83	$(129,476.83)	$ -	**$22,536.56**	6/27/2007	$ (9,514,435.43)
6/28/2007	Thu	**15,786.32**	$ 207,567.12	$(207,567.12)	$ -	**$15,786.32**	6/28/2007	$ (9,422,303.13)
6/29/2007	Fri	**14,090.90**	$ 215,391.40	$(215,391.40)	$ -	**$14,090.90**	6/29/2007	$ (9,284,847.64)
6/30/2007	Sat	**14,090.90**	$ -	$ -	$ -	**$14,090.90**	6/30/2007	$ (9,284,847.64)
7/1/2007	Sun	**14,090.90**	$ -	$ -	$ -	**$14,090.90**	7/1/2007	$ (9,284,847.64)
7/2/2007	Mon	**27,144.54**	$ 583,250.60	$(583,250.60)	$ -	**$27,144.54**	7/2/2007	$ (9,123,421.87)
7/3/2007	Tue	**41,927.63**	$ 565,286.94	$(565,286.94)	$ -	**$41,927.63**	7/3/2007	$ (8,707,287.24)
7/4/2007	Wed	**41,927.63**	$ -	$ -	$ -	**$41,927.63**	7/4/2007	$ (8,717,454.12)
7/5/2007	Thu	**37,474.29**	$ 349,222.46	$(349,222.46)	$ -	**$37,474.29**	7/5/2007	$ (8,175,533.09)
7/6/2007	Fri	**29,158.33**	$ 378,959.04	$(378,959.04)	$ -	**$29,158.33**	7/6/2007	$ (8,352,044.07)
7/7/2007	Sat	**29,158.33**	$ -	$ -	$ -	**$29,158.33**	7/7/2007	$ (8,352,791.15)
7/8/2007	Sun	**29,158.33**	$ -	$ -	$ -	**$29,158.33**	7/8/2007	$ (8,352,791.15)
7/9/2007	Mon	**26,709.44**	$ 651,864.64	$(651,864.64)	$ -	**$26,709.44**	7/9/2007	$ (8,130,976.35)
7/10/2007	Tue	**40,269.54**	$ 431,252.10	$(431,252.10)	$ -	**$40,269.54**	7/10/2007	$ (7,746,074.25)
7/11/2007	Wed	**38,956.22**	$ 110,548.01	$(110,548.01)	$ -	**$38,956.22**	7/11/2007	$ (7,396,306.99)
7/12/2007	Thu	**21,086.95**	$ 355,822.53	$(355,822.53)	$ -	**$21,086.95**	7/12/2007	$ (7,642,042.69)
7/13/2007	Fri	**18,048.21**	$ 330,766.85	$(330,766.85)	$ -	**$18,048.21**	7/13/2007	$ (7,441,023.16)
7/14/2007	Sat	**18,048.21**	$ -	$ -	$ -	**$18,048.21**	7/14/2007	$ (7,467,921.35)
7/15/2007	Sun	**18,048.21**	$ -	$ -	$ -	**$18,048.21**	7/15/2007	$ (7,467,921.35)
7/16/2007	Mon	**22,932.98**	$ 436,808.95	$(436,808.95)	$ -	**$22,932.98**	7/16/2007	$ (7,202,033.71)
7/17/2007	Tue	**84,790.98**	$ 399,808.06	$(399,808.06)	$ -	**$84,790.98**	7/17/2007	$ (6,827,072.75)
7/18/2007	Wed	**80,866.81**	$ 211,466.16	$(211,466.16)	$ -	**$80,866.81**	7/18/2007	$ (9,149,374.45)
7/19/2007	Thu	**17,387.53**	$ 278,313.41	$(278,313.41)	$ -	**$17,387.53**	7/19/2007	$ (8,944,770.78)
7/20/2007	Fri	**13,443.95**	$ 147,049.70	$(147,049.70)	$ -	**$13,443.95**	7/20/2007	$ (9,113,912.94)
7/21/2007	Sat	**13,443.95**	$ -	$ -	$ -	**$13,443.95**	7/21/2007	$ (9,144,976.98)
7/22/2007	Sun	**13,443.95**	$ -	$ -	$ -	**$13,443.95**	7/22/2007	$ (9,144,976.98)
7/23/2007	Mon	**20,059.59**	$ 307,262.11	$(307,262.11)	$ -	**$20,059.59**	7/23/2007	$ (9,088,606.95)
7/24/2007	Tue	**24,478.37**	$ 226,119.10	$(226,119.10)	$ -	**$24,478.37**	7/24/2007	$ (8,889,624.67)
7/25/2007	Wed	**20,445.64**	$ 208,073.98	$(208,073.98)	$ -	**$20,445.64**	7/25/2007	$ (8,705,249.82)
7/26/2007	Thu	**17,310.49**	$ 161,618.47	$(161,618.47)	$ -	**$17,310.49**	7/26/2007	$ (8,522,589.00)
7/27/2007	Fri	**15,416.76**	$ 220,056.19	$(220,056.19)	$ -	**$15,416.76**	7/27/2007	$ (8,374,875.33)
7/28/2007	Sat	**15,416.76**	$ -	$ -	$ -	**$15,416.76**	7/28/2007	$ (8,374,875.33)
7/29/2007	Sun	**15,416.76**	$ -	$ -	$ -	**$15,416.76**	7/29/2007	$ (8,374,875.33)
7/30/2007	Mon	**25,095.08**	$ 348,161.83	$(348,161.83)	$ -	**$25,095.08**	7/30/2007	$ (8,207,873.58)
7/31/2007	Tue	**29,737.81**	$ 246,339.44	$(246,339.44)	$ -	**$29,737.81**	7/31/2007	$ (8,235,835.52)
8/1/2007	Wed	**21,100.78**	$ 201,587.04	$(201,587.04)	$ -	**$21,100.78**	8/1/2007	$ (8,144,445.20)

Tennessee-American Water Company
Daily Cash Balances Per Bank Statement
12 Months Ending 11/30/2007

Note: Deutsche Bank account is zeroed out each day and the money is applied to the intercompany loan between TN and AWCC

Date	Day	SunTrust Account	Deutsche Bank Lockbox Account				Date	Loan Balance with AWCC
			Daily Activity	Wired to AWCC	Ending Balance	Total Cash		
8/2/2007	Thu	**18,851.70**	$ 371,194.08	$(371,194.08)	$ -	**$18,851.70**	8/2/2007	$ (8,088,331.24)
8/3/2007	Fri	**24,206.65**	$ 206,064.69	$(206,064.69)	$ -	**$24,206.65**	8/3/2007	$ (7,858,300.79)
8/4/2007	Sat	**24,206.65**	$ -	$ -	$ -	**$24,206.65**	8/4/2007	$ (7,858,594.50)
8/5/2007	Sun	**24,206.65**	$ -	$ -	$ -	**$24,206.65**	8/5/2007	$ (7,858,594.50)
8/6/2007	Mon	**27,343.83**	$ 886,557.58	$(886,557.58)	$ -	**$27,343.83**	8/6/2007	$ (8,252,397.28)
8/7/2007	Tue	**31,163.13**	$ 467,371.91	$(467,371.91)	$ -	**$31,163.13**	8/7/2007	$ (7,390,707.13)
8/8/2007	Wed	**67,306.90**	$ 236,680.32	$(236,680.32)	$ -	**$67,306.90**	8/8/2007	$ (6,986,183.13)
8/9/2007	Thu	**58,696.96**	$ 266,828.46	$(266,828.46)	$ -	**$58,696.96**	8/9/2007	$ (6,760,089.54)
8/10/2007	Fri	**18,542.88**	$ 241,186.38	$(241,186.38)	$ -	**$18,542.88**	8/10/2007	$ (6,974,616.55)
8/11/2007	Sat	**18,542.88**	$ -	$ -	$ -	**$18,542.88**	8/11/2007	$ (6,974,616.55)
8/12/2007	Sun	**18,542.88**	$ -	$ -	$ -	**$18,542.88**	8/12/2007	$ (6,974,616.55)
8/13/2007	Mon	**22,642.81**	$ 526,610.75	$(526,610.75)	$ -	**$22,642.81**	8/13/2007	$ (6,798,985.33)
8/14/2007	Tue	**35,312.83**	$ 279,877.37	$(279,877.37)	$ -	**$35,312.83**	8/14/2007	$ (6,334,768.44)
8/15/2007	Wed	**29,184.25**	$ 155,190.84	$(155,190.84)	$ -	**$29,184.25**	8/15/2007	$ (6,824,722.13)
8/16/2007	Thu	**14,577.80**	$ 256,820.29	$(256,820.29)	$ -	**$14,577.80**	8/16/2007	$ (6,703,954.70)
8/17/2007	Fri	**16,415.72**	$ 238,929.48	$(238,929.48)	$ -	**$16,415.72**	8/17/2007	$ (6,982,214.37)
8/18/2007	Sat	**16,415.72**	$ -	$ -	$ -	**$16,415.72**	8/18/2007	$ (6,982,214.37)
8/19/2007	Sun	**16,415.72**	$ -	$ -	$ -	**$16,415.72**	8/19/2007	$ (6,982,214.37)
8/20/2007	Mon	**22,511.76**	$ 298,578.93	$(298,578.93)	$ -	**$22,511.76**	8/20/2007	$ (8,857,851.18)
8/21/2007	Tue	**28,284.09**	$ 244,955.65	$(244,955.65)	$ -	**$28,284.09**	8/21/2007	$ (8,605,143.57)
8/22/2007	Wed	**23,759.18**	$ 164,731.43	$(164,731.43)	$ -	**$23,759.18**	8/22/2007	$ (8,485,694.41)
8/23/2007	Thu	**14,875.21**	$ 217,776.50	$(217,776.50)	$ -	**$14,875.21**	8/23/2007	$ (8,806,112.18)
8/24/2007	Fri	**14,383.83**	$ 135,058.91	$(135,058.91)	$ -	**$14,383.83**	8/24/2007	$ (8,664,918.99)
8/25/2007	Sat	**14,383.83**	$ -	$ -	$ -	**$14,383.83**	8/25/2007	$ (8,665,855.08)
8/26/2007	Sun	**14,383.83**	$ -	$ -	$ -	**$14,383.83**	8/26/2007	$ (8,665,855.08)
8/27/2007	Mon	**25,204.41**	$ 510,980.19	$(510,980.19)	$ -	**$25,204.41**	8/27/2007	$ (8,579,650.33)
8/28/2007	Tue	**29,260.57**	$ 296,046.39	$(296,046.39)	$ -	**$29,260.57**	8/28/2007	$ (8,153,379.93)
8/29/2007	Wed	**28,513.59**	$ 146,093.75	$(146,093.75)	$ -	**$28,513.59**	8/29/2007	$ (8,025,040.54)
8/30/2007	Thu	**23,173.67**	$ 237,304.70	$(237,304.70)	$ -	**$23,173.67**	8/30/2007	$ (7,926,678.89)
8/31/2007	Fri	**11,741.36**	$ 492,419.64	$(492,419.64)	$ -	**$11,741.36**	8/31/2007	$ (7,925,829.26)
9/1/2007	Sat	**11,741.36**	$ -	$ -	$ -	**$11,741.36**	9/1/2007	$ (7,929,630.68)
9/2/2007	Sun	**11,741.36**	$ -	$ -	$ -	**$11,741.36**	9/2/2007	$ (7,929,630.68)
9/3/2007	Mon	**11,741.36**	$ -	$ -	$ -	**$11,741.36**	9/3/2007	$ (7,929,630.68)
9/4/2007	Tue	**21,877.40**	$ 500,651.64	$(500,651.64)	$ -	**$21,877.40**	9/4/2007	$ (8,231,386.98)
9/5/2007	Wed	**37,814.11**	$ 430,618.82	$(430,618.82)	$ -	**$37,814.11**	9/5/2007	$ (7,738,389.77)
9/6/2007	Thu	**34,989.37**	$ 253,346.94	$(253,346.94)	$ -	**$34,989.37**	9/6/2007	$ (7,345,284.66)
9/7/2007	Fri	**64,536.64**	$ 425,800.39	$(425,800.39)	$ -	**$64,536.64**	9/7/2007	$ (7,110,811.32)
9/8/2007	Sat	**64,536.64**	$ -	$ -	$ -	**$64,536.64**	9/8/2007	$ (7,136,736.39)
9/9/2007	Sun	**64,536.64**	$ -	$ -	$ -	**$64,536.64**	9/9/2007	$ (7,136,736.39)
9/10/2007	Mon	**64,986.97**	$ 279,520.94	$(279,520.94)	$ -	**$64,986.97**	9/10/2007	$ (6,800,511.81)
9/11/2007	Tue	**38,901.06**	$ 456,563.40	$(456,563.40)	$ -	**$38,901.06**	9/11/2007	$ (6,597,061.33)
9/12/2007	Wed	**37,048.75**	$ 219,019.58	$(219,019.58)	$ -	**$37,048.75**	9/12/2007	$ (6,234,284.95)
9/13/2007	Thu	**16,466.54**	$ 245,483.19	$(245,483.19)	$ -	**$16,466.54**	9/13/2007	$ (6,024,550.84)
9/14/2007	Fri	**14,494.25**	$ 181,137.65	$(181,137.65)	$ -	**$14,494.25**	9/14/2007	$ (5,945,576.58)
9/15/2007	Sat	**14,494.25**	$ -	$ -	$ -	**$14,494.25**	9/15/2007	$ (5,979,956.47)
9/16/2007	Sun	**14,494.25**	$ -	$ -	$ -	**$14,494.25**	9/16/2007	$ (5,979,956.47)
9/17/2007	Mon	**17,935.49**	$ 235,050.07	$(235,050.07)	$ -	**$17,935.49**	9/17/2007	$ (5,985,572.86)
9/18/2007	Tue	**30,042.08**	$ 378,142.13	$(378,142.13)	$ -	**$30,042.08**	9/18/2007	$ (5,857,065.04)
9/19/2007	Wed	**26,870.12**	$ 181,584.47	$(181,584.47)	$ -	**$26,870.12**	9/19/2007	$ (6,282,631.24)
9/20/2007	Thu	**17,388.76**	$ 157,996.01	$(157,996.01)	$ -	**$17,388.76**	9/20/2007	$ (6,185,807.71)
9/21/2007	Fri	**17,771.05**	$ 152,372.25	$(152,372.25)	$ -	**$17,771.05**	9/21/2007	$ (6,172,505.24)
9/22/2007	Sat	**17,771.05**	$ -	$ -	$ -	**$17,771.05**	9/22/2007	$ (6,315,782.03)
9/23/2007	Sun	**17,771.05**	$ -	$ -	$ -	**$17,771.05**	9/23/2007	$ (6,315,782.03)
9/24/2007	Mon	**15,635.57**	$ 289,672.63	$(289,672.63)	$ -	**$15,635.57**	9/24/2007	$ (8,477,318.25)
9/25/2007	Tue	**21,824.88**	$ 256,193.01	$(256,193.01)	$ -	**$21,824.88**	9/25/2007	$ (8,196,600.53)
9/26/2007	Wed	**20,459.16**	$ 187,046.94	$(187,046.94)	$ -	**$20,459.16**	9/26/2007	$ (8,225,609.24)
9/27/2007	Thu	**24,841.83**	$ 246,146.29	$(246,146.29)	$ -	**$24,841.83**	9/27/2007	$ (8,455,163.32)
9/28/2007	Fri	**19,846.92**	$ 232,464.05	$(232,464.05)	$ -	**$19,846.92**	9/28/2007	$ (8,469,671.53)
9/29/2007	Sat	**19,846.92**	$ -	$ -	$ -	**$19,846.92**	9/29/2007	$ (8,474,540.47)
9/30/2007	Sun	**19,846.92**	$ -	$ -	$ -	**$19,846.92**	9/30/2007	$ (8,474,540.47)
10/1/2007	Mon	**32,106.10**	$ 504,983.13	$(504,983.13)	$ -	**$32,106.10**	10/1/2007	$ (9,635,073.01)

Tennessee-American Water Company
Daily Cash Balances Per Bank Statement
12 Months Ending 11/30/2007

Note: Deutsche Bank account is zeroed out each day and the money is applied to the intercompany loan between TN and AWCC

Date	Day	SunTrust Account	Deutsche Bank Lockbox Account			
			Daily Activity	Wired to AWCC	Ending Balance	Total Cash
10/2/2007	Tue	**40,102.85**	$ 552,475.64	$(552,475.64)	$ -	**$40,102.85**
10/3/2007	Wed	**32,324.58**	$ 252,923.14	$(252,923.14)	$ -	**$32,324.58**
10/4/2007	Thu	**24,949.77**	$ 300,416.57	$(300,416.57)	$ -	**$24,949.77**
10/5/2007	Fri	**22,184.11**	$ 279,306.25	$(279,306.25)	$ -	**$22,184.11**
10/6/2007	Sat	**22,184.11**	$ -	$ -	$ -	**$22,184.11**
10/7/2007	Sun	**22,184.11**	$ -	$ -	$ -	**$22,184.11**
10/8/2007	Mon	**22,184.11**	$ -	$ -	$ -	**$22,184.11**
10/9/2007	Tue	**23,111.87**	$ 872,266.54	$(872,266.54)	$ -	**$23,111.87**
10/10/2007	Wed	**86,709.05**	$ 446,507.99	$(446,507.99)	$ -	**$86,709.05**
10/11/2007	Thu	**83,715.90**	$ 248,088.95	$(248,088.95)	$ -	**$83,715.90**
10/12/2007	Fri	**20,391.95**	$ 475,267.30	$(475,267.30)	$ -	**$20,391.95**
10/13/2007	Sat	**20,391.95**	$ -	$ -	$ -	**$20,391.95**
10/14/2007	Sun	**20,391.95**	$ -	$ -	$ -	**$20,391.95**
10/15/2007	Mon	**22,446.84**	$ 432,494.63	$(432,494.63)	$ -	**$22,446.84**
10/16/2007	Tue	**32,997.02**	$ 433,259.43	$(433,259.43)	$ -	**$32,997.02**
10/17/2007	Wed	**32,285.27**	$ 209,203.08	$(209,203.08)	$ -	**$32,285.27**
10/18/2007	Thu	**20,238.68**	$ 280,457.02	$(280,457.02)	$ -	**$20,238.68**
10/19/2007	Fri	**17,107.62**	$ 187,025.39	$(187,025.39)	$ -	**$17,107.62**
10/20/2007	Sat	**17,107.62**	$ -	$ -	$ -	**$17,107.62**
10/21/2007	Sun	**17,107.62**	$ -	$ -	$ -	**$17,107.62**
10/22/2007	Mon	**26,132.56**	$ 413,540.68	$(413,540.68)	$ -	**$26,132.56**
10/23/2007	Tue	**30,155.48**	$ 190,717.44	$(190,717.44)	$ -	**$30,155.48**
10/24/2007	Wed	**16,295.24**	$ 182,224.25	$(182,224.25)	$ -	**$16,295.24**
10/25/2007	Thu	**11,229.39**	$ 207,059.54	$(207,059.54)	$ -	**$11,229.39**
10/26/2007	Fri	**14,381.83**	$ 220,955.88	$(220,955.88)	$ -	**$14,381.83**
10/27/2007	Sat	**14,381.83**	$ -	$ -	$ -	**$14,381.83**
10/28/2007	Sun	**14,381.83**	$ -	$ -	$ -	**$14,381.83**
10/29/2007	Mon	**17,043.19**	$ 578,273.34	$(578,273.34)	$ -	**$17,043.19**
10/30/2007	Tue	**17,836.92**	$ 386,283.99	$(386,283.99)	$ -	**$17,836.92**
10/31/2007	Wed	**17,226.41**	$ 228,343.38	$(228,343.38)	$ -	**$17,226.41**
11/1/2007	Thu	**12,312.95**	$ 338,746.72	$(338,746.72)	$ -	**$12,312.95**
11/2/2007	Fri	**14,176.74**	$ 277,747.86	$(277,747.86)	$ -	**$14,176.74**
11/3/2007	Sat	**14,176.74**	$ -	$ -	$ -	**$14,176.74**
11/4/2007	Sun	**14,176.74**	$ -	$ -	$ -	**$14,176.74**
11/5/2007	Mon	**70,717.31**	$ 556,292.70	$(556,292.70)	$ -	**$70,717.31**
11/6/2007	Tue	**80,103.46**	$ 356,146.17	$(356,146.17)	$ -	**$80,103.46**
11/7/2007	Wed	**25,938.67**	$ 263,797.96	$(263,797.96)	$ -	**$25,938.67**
11/8/2007	Thu	**21,005.59**	$ 298,144.69	$(298,144.69)	$ -	**$21,005.59**
11/9/2007	Fri	**21,391.91**	$ 243,142.10	$(243,142.10)	$ -	**$21,391.91**
11/10/2007	Sat	**21,391.91**	$ -	$ -	$ -	**$21,391.91**
11/11/2007	Sun	**21,391.91**	$ -	$ -	$ -	**$21,391.91**
11/12/2007	Mon	**21,391.91**	$ -	$ -	$ -	**$21,391.91**
11/13/2007	Tue	**17,993.67**	$ 463,001.58	$(463,001.58)	$ -	**$17,993.67**
11/14/2007	Wed	**25,933.67**	$ 340,148.52	$(340,148.52)	$ -	**$25,933.67**
11/15/2007	Thu	**22,118.89**	$ 217,348.04	$(217,348.04)	$ -	**$22,118.89**
11/16/2007	Fri	**12,711.91**	$ 257,936.92	$(257,936.92)	$ -	**$12,711.91**
11/17/2007	Sat	**12,711.91**	$ -	$ -	$ -	**$12,711.91**
11/18/2007	Sun	**12,711.91**	$ -	$ -	$ -	**$12,711.91**
11/19/2007	Mon	**15,422.44**	$ 369,418.49	$(369,418.49)	$ -	**$15,422.44**
11/20/2007	Tue	**19,722.56**	$ 230,313.45	$(230,313.45)	$ -	**$19,722.56**
11/21/2007	Wed	**19,140.20**	$ 162,617.85	$(162,617.85)	$ -	**$19,140.20**
11/22/2007	Thu	**19,140.20**	$ -	$ -	$ -	**$19,140.20**
11/23/2007	Fri	**13,891.28**	$ 381,686.88	$(381,686.88)	$ -	**$13,891.28**
11/24/2007	Sat	**13,891.28**	$ -	$ -	$ -	**$13,891.28**
11/25/2007	Sun	**13,891.28**	$ -	$ -	$ -	**$13,891.28**
11/26/2007	Mon	**10,313.86**	$ 270,069.19	$(270,069.19)	$ -	**$10,313.86**
11/27/2007	Tue	**27,156.79**	$ 230,036.60	$(230,036.60)	$ -	**$27,156.79**
11/28/2007	Wed	**32,161.96**	$ 158,369.94	$(158,369.94)	$ -	**$32,161.96**
11/29/2007	Thu	**14,461.03**	$ 282,245.03	$(282,245.03)	$ -	**$14,461.03**
11/30/2007	Fri	**10,760.03**	$ 260,892.18	$(260,892.18)	$ -	**$10,760.03**

Date	Loan Balance with AWCC
10/2/2007	$ (9,573,252.09)
10/3/2007	$ (9,105,616.26)
10/4/2007	$ (9,063,959.38)
10/5/2007	$ (8,770,789.44)
10/6/2007	$ (8,825,249.25)
10/7/2007	$ (8,825,249.25)
10/8/2007	$ (8,825,249.25)
10/9/2007	$ (8,774,241.28)
10/10/2007	$ (7,916,161.85)
10/11/2007	$ (7,476,670.83)
10/12/2007	$ (7,399,279.22)
10/13/2007	$ (7,421,172.43)
10/14/2007	$ (7,421,172.43)
10/15/2007	$ (7,091,614.39)
10/16/2007	$ (6,723,006.58)
10/17/2007	$ (6,379,852.40)
10/18/2007	$ (6,379,961.42)
10/19/2007	$ (8,404,588.01)
10/20/2007	$ (8,404,588.01)
10/21/2007	$ (8,404,588.01)
10/22/2007	$ (8,787,690.10)
10/23/2007	$ (8,485,003.16)
10/24/2007	$ (8,495,725.14)
10/25/2007	$ (8,375,717.87)
10/26/2007	$ (8,319,700.44)
10/27/2007	$ (8,321,858.76)
10/28/2007	$ (8,321,858.76)
10/29/2007	$ (8,213,813.70)
10/30/2007	$ (7,732,167.36)
10/31/2007	$ (7,516,970.88)
11/1/2007	$ (7,440,764.43)
11/2/2007	$ (7,174,954.48)
11/3/2007	$ (7,174,954.48)
11/4/2007	$ (7,174,954.48)
11/5/2007	$ (6,972,042.54)
11/6/2007	$ (6,934,419.35)
11/7/2007	$ (6,745,127.58)
11/8/2007	$ (6,487,228.75)
11/9/2007	$ (6,817,042.68)
11/10/2007	$ (6,817,248.37)
11/11/2007	$ (6,817,248.37)
11/12/2007	$ (6,817,248.37)
11/13/2007	$ (6,881,110.09)
11/14/2007	$ (6,438,996.47)
11/15/2007	$ (6,163,208.58)
11/16/2007	$ (6,011,659.20)
11/17/2007	$ (6,012,158.33)
11/18/2007	$ (6,012,158.33)
11/19/2007	$ (5,715,964.37)
11/20/2007	$ (5,375,444.79)
11/21/2007	$ (7,877,772.13)
11/22/2007	$ (7,877,772.13)
11/23/2007	$ (7,899,078.59)
11/24/2007	$ (7,899,078.59)
11/25/2007	$ (7,899,078.59)
11/26/2007	$ (7,538,468.64)
11/27/2007	$ (7,396,536.73)
11/28/2007	$ (7,189,998.90)
11/29/2007	$ (7,092,775.80)
11/30/2007	$ (6,860,280.77)

TENNESSEE-AMERICAN WATER COMPANY
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
ATTRITION YEAR ENDED: 08/31/09

Description	Amount	Test Yr
Per 2008 Budget/2009 Budget	463,690	110,499
AFUDC 2008 budget Sept - Dec	68,952	
AFUDC 2009 budget Jan - Aug	394,738	
	463,690	

SCHEDULE 6
FORM 168

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2008

	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	OPERATING REVENUES														1
2	WATER (L9,SC5)	2,772,080	2,657,697	2,794,039	2,696,254	2,851,317	3,071,479	3,030,727	3,110,240	3,131,038	3,188,041	2,973,887	3,137,604	35,423,101	2
3	SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	4
5	MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	TOTAL	2,886,836	2,772,453	2,908,795	2,811,010	2,966,073	3,186,226	3,145,483	3,232,996	3,245,794	3,302,797	3,088,643	3,252,360	36,800,173	6
7	OPERATING EXPENSE														7
8	LABOR (L14,SC5)	429,013	373,937	404,874	385,992	411,717	386,137	401,780	411,717	375,644	422,115	409,957	406,191	4,818,596	8
9	PURCHASED WATER	3,588	3,846	4,567	4,670	4,670	4,381	4,464	4,567	4,567	3,046	4,155	4,464	51,702	9
10	FUEL & POWER	168,467	152,145	174,724	166,828	178,094	169,027	193,055	189,146	201,961	177,773	165,952	169,759	2,146,731	10
11	CHEMICALS	86,344	80,321	92,015	85,704	102,868	97,030	100,125	95,368	99,875	85,950	93,605	93,845	1,115,700	11
12	WASTE DISPOSAL	18,400	15,660	20,617	17,339	20,257	27,134	42,143	20,353	10,215	26,030	20,089	16,017	253,670	12
13	MANAGEMENT FEES	425,870	407,334	420,118	410,544	408,640	412,565	405,480	387,680	385,992	404,888	380,421	432,567	4,880,670	13
14	GROUP INSURANCE	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	139,903	1,678,835	14
15	PENSIONS	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	78,814	945,771	15
16	REG. EXPENSE (L16,SC5)	23,232	23,232	12,958	12,958	12,959	12,959	12,959	12,444	12,444	12,444	12,444	12,444	173,479	16
17	INSURANCE NOT GROUP	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	560,130	17
18	CUSTOMER ACCTG (L22,SC5)	105,155	104,025	104,231	105,055	104,025	104,231	105,355	104,025	104,231	105,055	104,025	104,231	1,253,644	18
19	RENTS	4,763	5,078	5,102	4,648	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,325	19
20	GENERAL OFFICE	16,829	17,715	19,856	17,323	17,664	20,251	17,641	19,332	19,030	17,194	19,342	19,176	223,542	20
21	MISCELLANEOUS	159,135	144,069	154,348	168,464	152,675	159,764	141,440	145,802	205,241	141,158	142,664	155,616	1,890,601	21
25	OTHER MAINT. EXPENSE	74,830	62,979	71,916	82,424	102,649	77,927	68,432	115,728	65,361	105,660	61,646	57,314	970,257	25
22	TOTAL	1,781,151	1,655,735	1,750,114	1,747,344	1,785,082	1,762,772	1,762,917	1,770,287	1,763,038	1,775,155	1,706,748	1,742,594	21,020,837	22
	OTHER OPERATING EXPENSES														
27	DEPRECIATION	435,609	435,655	436,236	437,334	438,251	439,751	441,687	443,350	445,440	449,572	450,690	456,726	5,310,342	27
28	AMORTIZATION	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	121,776	28
29	GENERAL TAXES (L41,SC5)	335,314	331,299	333,055	327,434	327,167	325,450	326,355	327,167	324,544	328,013	327,392	326,711	3,940,501	29
30	SIT (L48,SC5)	745	1,384	4,749	219	7,811	22,011	20,022	25,789	27,467	30,115	20,380	26,406	189,016	30
31	FIT (L53,SC5)	3,753	6,959	23,908	1,105	39,320	114,835	100,793	129,823	138,374	151,601	102,593	143,001	956,074	31
32															32
33	TOTAL OPERATING EXP	2,566,721	2,441,190	2,558,810	2,523,585	2,608,679	2,675,767	2,681,922	2,712,603	2,709,032	2,744,603	2,617,951	2,707,587	31,548,449	33
34	UTILITY OPER INCOME	320,115	331,262	349,975	287,425	357,394	510,459	463,561	520,393	537,561	558,195	470,692	544,773	5,251,725	34
35	OTHER INCOME & DED														35
36	NONOPERATING RENTAL INCOME													0	36
37	DIVIDEND INCOME - COMMON													0	37
38	- PREFERRED													0	38
39	INTEREST INCOME (L52,SC3)	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	AFUDC (AFUDC WORKSHEET)	0	196	1,212	2,370	3,497	5,360	6,674	6,708	8,315	11,662	10,091	13,233	69,337	40
41														0	41
42	M&J MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	GAIN (LOSS) ON DISPOSITION													0	43
44														0	44
45	TOTAL OTHER INCOME	0	196	1,212	2,370	3,497	5,360	6,674	6,708	8,315	11,662	10,091	13,233	69,337	45
46	MISC AMORTIZATION (L69,SC5)	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47														0	47
48	MISC OTHER DEDUCTIONS	515	515	33,475	2,060	1,030	18,025	1,030	2,060	7,725	1,030	1,030	7,725	76,220	48
49	GENERAL TAXES													0	49
50	SIT (SCH 4)	(33)	(33)	(2,137)	(134)	(67)	(1,133)	(67)	(134)	(463)	(67)	(67)	(463)	(4,706)	50
51	FIT (SCH 4)	(169)	(169)	(10,758)	(674)	(337)	(5,702)	(337)	(674)	(2,332)	(337)	(337)	(2,332)	(24,158)	51
52	TOTAL OTHER DEDUCTIONS	313	313	20,580	1,252	626	11,190	626	1,252	4,930	626	626	4,930	47,204	52
53	TOTAL OTHER INCOME NET	(313)	(117)	(19,368)	1,118	2,871	(5,810)	6,048	5,456	3,385	11,036	9,465	8,303	22,073	53
54	INCOME BEFORE INTEREST	319,802	331,146	330,607	288,542	360,265	504,649	469,609	525,849	540,947	569,231	480,077	553,075	5,273,798	54
55	INTEREST CHARGES:													0	55
56	LONG TERM DEBT	269,452	269,370	263,447	257,523	257,436	257,353	222,053	221,982	221,660	221,775	221,681	221,587	2,905,512	56
57	AMORTIZATION	2,263	2,263	2,263	2,263	2,263	2,263	1,663	1,663	1,663	1,663	1,663	1,663	23,976	57
58	SHORT TERM DEBT (L59,SC3)	41,424	47,000	41,184	28,256	30,250	45,769	63,449	66,626	70,230	72,383	73,213	76,980	657,766	58
59	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	AFUDC DEBT	0	(109)	(675)	(1,320)	(1,949)	(2,980)	(3,719)	(3,727)	(4,926)	(6,908)	(5,976)	(7,039)	(40,155)	60
61	TOTAL INTEREST	313,139	318,544	306,239	287,744	288,022	302,408	283,447	286,514	288,626	289,913	290,579	292,391	3,546,795	61
62	NET INCOME	6,642	12,602	24,369	799	72,243	202,241	186,162	239,335	252,110	280,318	189,498	260,684	1,727,003	62
63															63
64	PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080	64
65	NET INCOME TO COMMON	886	6,845	18,613	(4,958)	66,486	196,485	180,405	233,578	246,354	274,561	183,741	254,927	1,657,923	65

SCHEDULE 6
FORM 168

Tennessee-American
ANNUAL BUSINESS PLAN
PLAN YEAR: 2009

	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	OPERATING REVENUES														1
2	WATER (L9,SC5)	2,775,085	2,614,628	2,797,132	2,700,934	2,854,713	3,070,231	3,036,000	3,123,952	3,137,703	3,193,214	2,978,405	3,168,941	35,457,149	2
3	SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	OTHER	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	114,756	1,377,072	4
5	MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	TOTAL	2,889,851	2,729,584	2,911,888	2,815,690	2,969,469	3,190,987	3,150,756	3,238,708	3,252,459	3,307,970	3,093,161	3,283,697	36,834,221	6
7	OPERATING EXPENSE														7
8	LABOR (L14,SC5)	446,195	388,694	421,059	401,432	420,186	401,562	417,052	426,186	390,046	438,059	420,305	422,439	5,011,240	8
9	PURCHASED WATER	3,810	3,875	4,618	4,724	4,724	4,405	4,512	4,618	3,075	4,103	4,514	52,284		9
10	FUEL & POWER	171,068	154,581	177,385	169,410	180,769	192,639	195,600	191,951	204,695	180,464	168,726	155,185	2,102,972	10
11	CHEMICALS	88,541	82,367	94,353	87,684	105,475	100,109	102,666	97,788	102,410	88,137	98,095	87,731	1,135,556	11
12	WASTE DISPOSAL	18,907	16,142	20,608	17,693	20,661	27,902	43,267	20,052	10,560	26,771	20,692	16,628	259,173	12
13	MANAGEMENT FEES	400,402	360,395	392,027	385,332	395,502	402,460	404,402	366,594	393,755	403,024	378,016	432,475	4,700,164	13
14	GROUP INSURANCE	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	150,918	1,811,014	14
15	PENSIONS	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	66,267	795,430	15
16	REG. EXPENSE (L18,SC5)	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	12,444	149,331	16
17	INSURANCE NOT GROUP	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	49,598	595,173	17
18	CUSTOMER ACCTG (L22,SC5)	108,397	107,146	107,358	108,207	107,146	107,358	108,507	107,146	107,358	108,207	107,140	107,358	1,291,242	18
19	RENTS	4,783	5,078	5,102	4,648	4,573	4,573	4,648	4,573	4,573	4,648	4,573	4,573	56,325	19
20	GENERAL OFFICE	19,358	18,228	20,479	17,815	18,513	20,950	18,304	19,700	19,577	17,072	19,827	19,765	230,387	20
21	MISCELLANEOUS	162,360	150,727	157,357	150,577	155,737	162,980	144,146	148,588	209,601	143,781	145,528	150,555	1,930,175	21
25	OTHER MAINT. EXPENSE	77,045	64,836	74,037	84,857	105,804	80,234	91,055	110,169	67,291	111,850	63,873	59,003	999,004	25
22	TOTAL	1,777,916	1,651,519	1,753,639	1,762,004	1,806,647	1,784,459	1,814,524	1,809,601	1,794,131	1,807,314	1,737,079	1,747,451	21,245,464	22
	OTHER OPERATING EXPENSES														
27	DEPRECIATION	458,726	458,956	459,516	460,079	461,641	463,203	464,765	466,266	466,058	471,051	473,569	478,016	5,583,269	27
28	AMORTIZATION	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,776	28
29	GENERAL TAXES (L41,SC5)	343,087	338,956	341,383	334,975	334,700	332,931	333,864	334,700	331,996	335,571	334,932	334,231	4,031,325	29
30	SIT (L46,SC5)	5,320	(498)	3,014	(1,779)	5,463	21,470	16,619	22,693	24,937	20,779	20,933	28,617	176,167	30
31	FIT (L53,SC5)	20,780	(2,514)	15,175	(8,950)	27,503	108,083	84,671	115,247	125,537	144,678	105,382	145,088	889,655	31
32															32
33	TOTAL OPERATING EXP	2,616,980	2,454,567	2,581,877	2,555,472	2,646,303	2,720,294	2,724,781	2,759,084	2,756,609	2,788,341	2,682,035	2,743,730	32,044,876	33
34	UTILITY OPER INCOME	269,871	275,022	330,011	259,219	323,167	470,693	425,964	478,624	495,850	509,629	411,127	539,967	4,789,343	34
35	OTHER INCOME & DED														35
36	NONOPERATING RENTAL INCOME													0	36
37	DIVIDEND INCOME - COMMON													0	37
38	- PREFERRED													0	38
39	INTEREST INCOME (L62,SC3)	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	AFUDC (AFUDC WORKSHEET)	18,617	21,385	25,783	30,181	34,771	37,301	39,032	42,620	45,848	49,328	53,793	56,412	455,273	40
41														0	41
42	M&J MISC INC	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	GAIN (LOSS) ON DISPOSITION													0	43
44														0	44
45	TOTAL OTHER INCOME	18,617	21,385	25,783	30,181	34,771	37,301	39,032	42,620	45,848	49,328	53,793	56,412	455,273	45
46	MISC AMORTIZATION (L69,SC5)	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47														0	47
48	MISC OTHER DEDUCTIONS	530	530	34,478	2,122	1,061	16,560	1,061	2,122	7,957	1,061	1,061	7,957	78,507	48
49	GENERAL TAXES													0	49
50	SIT (SCH 4)	(34)	(34)	(2,202)	(138)	(69)	(1,168)	(69)	(138)	(478)	(69)	(69)	(478)	(4,947)	50
51	FIT (SCH 4)	(174)	(174)	(11,087)	(694)	(347)	(5,879)	(347)	(694)	(2,407)	(347)	(347)	(2,407)	(24,906)	51
52	TOTAL OTHER DEDUCTIONS	322	322	21,190	1,290	645	11,519	645	1,290	5,071	645	645	5,071	48,654	52
53	TOTAL OTHER INCOME NET	18,495	21,062	4,593	28,892	34,126	25,783	38,388	41,331	40,777	48,683	53,148	53,340	406,620	53
54	INCOME BEFORE INTEREST	288,366	296,084	334,604	288,111	357,293	496,476	464,352	520,155	536,627	558,312	464,275	593,307	5,195,962	54
55	INTEREST CHARGES:													0	55
56	LONG TERM DEBT	187,964	246,869	263,431	272,507	277,422	277,337	277,245	277,154	277,061	276,967	276,873	335,765	3,271,636	56
57	AMORTIZATION	3,288	3,288	4,413	4,413	4,413	4,413	4,413	4,413	4,413	5,413	5,413	5,413	53,706	57
58	SHORT TERM DEBT (L56,SC3)	55,702	63,557	54,457	41,957	45,723	47,390	49,573	51,515	54,095	37,267	19,175	22,292	542,713	58
59	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	AFUDC DEBT	(9,902)	(12,668)	(15,274)	(17,876)	(20,598)	(22,087)	(23,122)	(25,246)	(27,160)	(29,221)	(31,857)	(34,602)	(269,895)	60
61	TOTAL INTEREST	237,051	301,006	327,027	305,998	306,960	307,043	308,059	307,834	308,409	290,420	269,594	328,869	3,596,159	61
62	NET INCOME	49,315	(4,982)	7,577	(17,887)	50,333	189,433	156,293	212,320	228,218	267,892	194,681	264,438	1,597,806	62
63															63
64	PREFERRED DIVIDENDS	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,080	64
65	NET INCOME TO COMMON	43,559	(10,739)	1,821	(23,644)	44,576	183,676	150,537	206,564	222,461	262,129	188,924	258,681	1,528,726	65

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

GENERAL

Question:

13. Provide all detailed workpapers, cost studies, or other data supporting all proposed tariff changes, adjustments to revenues, expenses, rate base, and other changes included in the testimony and exhibits filed by TAWC. Provide computer files containing schedules for all computer-based calculations.

Response:

All workpapers are attached.

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American Water Works Company
Tennessee-American Water Co 26
Total Company (USGAAP)
Comparative Balance Sheet
For the Period Ending 12/31/2007

01/21/08
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Tennessee-American Water Co.

	Description	Current Year	Prior Year
	ASSETS		
1	Utility Plant	198,736,448	188,944,500
2	Construction work in progress	1,783,975	1,595,625
3	Accumulated depreciation	56,768,365-	53,399,996-
4	Utility plant acquisition adjustment	74,850	123,170
5	Other utility plant adjustments		
6	Sub-total Utility Plant	143,826,908	137,263,299
7	Non-Utility property		
8	Other investments		48,320-
	Current Assets		
10	Cash and cash equivalents	176,993	535,337
11	Temporary investments		
12	Customer accounts receivable	2,666,404	2,482,544
13	Allowance for uncollectible accounts	277,001-	179,591-
14	Unbilled revenues	1,865,576	1,682,006
15	FIT refund due from assoc. companies		477,469
16	Miscellaneous receivables	70,312	84,200
17	Materials and supplies	304,687	292,151
19	Other	431,579	315,315
20	Sub-total	5,238,550	5,489,431
22	Deferred debits		
23	Debt and preferred stock	181,893	100,724
24	Expense of rate proceeding	988,278	244,513
25	Prelim survey & invest charges		
26	Reg Asset-income tax recovery	9,949,678	10,490,634
27	Other	3,933,378	3,910,900
29	Sub-total	15,053,227	14,746,771
30	Total Assets	164,118,685	157,451,181
32	CAPITAL AND LIABILITIES		
33	Common Stock	13,754,235	13,754,235
34	Paid in capital	8,288,918	8,288,918
35	Retained Earnings	20,660,764	19,421,853
36	Unearned Compensation		
37	Reacquired C/S & Accum Comp Inc		
38	Total common equity	42,703,917	41,465,006
39	Preferred stock	1,381,600	1,381,100
40	Long term debt	46,085,320	38,741,182
41	Total capitalization	90,170,837	81,587,288
42	Current liabilities		
43	Bank debt	10,091,870	18,667,007
44	Current portion of LTD	7,655,862	1,139,400
45	Accounts Payable	1,477,373	3,331,640
46	Taxes accrued	6,316,554	3,538,833
47	Interest accrued	561,363	288,948
48	Customer deposits		
49	Dividends declared		
51	Other	1,614,599	2,233,277
52	Sub-total	27,717,621	29,199,105
54	Deferred credits		
55	Customer adv. for construction	5,963,023	5,678,228
56	Deferred income taxes	24,237,177	25,719,460
57	Deferred investment tax credits	1,116,264	1,192,632
58	Reg.liab-inc.tax.refund thru rates	2,511,428	2,520,731
59	Other	4,150,195	3,292,908
60	Sub-total	37,978,087	38,403,959
62	Contributions in aid of construction	8,252,141	8,260,830
	Total capital and liabilities	164,118,686	157,451,182

REVISED
1/18/08

American Water Works Company
Tennessee-American Water-Co 26
Total Company (USGAAP)
Income Statement Month & YTD
For the Period Ending 12/31/2007

Tennessee-American Water Co.

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES									
2 Water	2,940,252	3,282,624	342,372-	2,474,818	36,206,831	35,877,983	328,848	32,609,719	35,877,983
3 Sewer									
4 Other									
5 Management	109,447	114,756	5,309-	100,579	1,376,569	1,377,072	503-	1,389,315	1,377,072
6 Total Revenues	3,049,699	3,397,380	347,681-	2,575,397	37,583,400	37,255,055	328,345	33,999,034	37,255,055
7 OPERATIONS & MAINTENANCE EXPENSE									
8 Labor	406,066	391,032	15,034	383,124	4,664,401	4,695,801	31,400-	4,256,528	4,695,801
9 Purchased Water	1,774-	4,400	6,174-	2,092	53,351	51,050	2,301	53,119	51,050
10 Fuel & Power	170,908	152,240	18,668	168,902	2,276,874	1,936,389	340,485	2,231,924	1,936,389
11 Chemicals	61,606	84,339	22,733-	45,271	1,091,507	1,002,921	88,586	989,613	1,002,921
12 Waste Disposal	10,701	11,965	1,264-	21,098	151,324	174,265	22,941-	156,389	174,265
13 Management Fees	390,982	365,266	25,716	455,054	4,725,529	4,483,328	242,201	4,312,528	4,483,328
14 Group Insurance	74,396	125,448	51,052-	118,178	1,576,752	1,505,376	71,376	1,494,161	1,505,376
15 Pensions	39,905	54,390	14,485-	76,443	707,180	652,680	54,500	1,048,064	652,680
16 Regulatory Expense	22,812	23,233	421-	10,517	520,423	241,460	278,963	218,381	241,460
17 Insurance Other Than Group	56,286	43,662	12,624	90,350	528,319	523,944	4,375	496,722	523,944
18 Customer Accounting	110,950	101,199	9,751	106,963	1,125,626	1,217,188	91,562-	1,304,538	1,217,188
19 Rents	480	3,373	2,893-	8,120	22,397	41,925	19,528-	43,474	41,925
20 General Office Expense	22,173	20,866	1,307	43,400	223,739	243,264	19,525-	329,312	243,264
21 Miscellaneous	144,625	139,090	5,535	288,340	1,776,561	1,811,660	35,099-	1,893,871	1,811,660
25 Other Maintenance	153,710	84,388	69,322	128,206	1,237,107	1,282,167	45,060-	1,152,804	1,282,167
Total Maintenance & Operations Expense	1,663,826	1,604,891	58,935	1,947,058	20,681,090	19,863,418	817,672	19,981,428	19,863,418
27 Depreciation	331,769	400,609	68,840-	355,988	4,395,999	4,592,115	196,116-	4,332,284	4,592,115
28 Amortization	10,697	10,148	549	10,148	128,365	121,776	6,589	121,777	121,776
29 General Taxes	75,341	291,813	216,472-	286,185	3,912,430	3,521,143	391,287	3,466,755	3,521,143
30 State Income Taxes	71,149	49,406	21,743	104,139	361,898	352,222	9,676	152,784	352,222
31 Federal Income Taxes	245,205	248,712	3,507-	66,170	1,755,302	1,773,087	17,785-	1,168,703	1,773,087
32 Tax Savings Acquisition Adjustment									
33 Total Operating Expenses	2,397,987	2,605,579	207,592-	2,769,688	31,235,084	30,223,761	1,011,323	29,223,731	30,223,761
34 Utility Operating Income	651,712	791,801	140,089-	194,291-	6,348,316	7,031,294	682,978-	4,775,303	7,031,294
35 OTHER INCOME & DEDUCTIONS									
36 Non-Operating Rental Income									
37 Dividend Income-Common									
38 Dividend Income-Preferred									
39 Interest Income				4,943	69,283		69,283	4,943	
40 AFUDC Equity	3,049	4,030	981-	12,214	64,493	49,626	14,867	86,293	49,626
42 M & J Miscellaneous Income	6,845-		6,845-	6,806-	4,985		4,985	2,593-	
43 Gain(Loss)on Disposition								2,000	
45 Total Other Income	3,796-	4,030	7,826-	10,351	138,761	49,626	89,135	90,643	49,626
46 Miscellaneous Amortization									
47 Tax Savings Acquisition Adjustment									
48 Misc. Other Deductions	12,750	7,500	5,250	6,188	68,443	74,000	5,557-	46,244	74,000
49 General Taxes									
50 State Income Taxes	525	449-	974	501-	525	4,657-	5,182	2,724-	4,657-
51 Federal Income Taxes	9,568-	2,258-	7,310-	2,691-	3,561	23,432-	26,993	14,663-	23,432-
52 Total Other Deductions	3,707	4,793	1,086-	2,996	72,529	45,911	26,618	28,857	45,911
53 Total Other Income	7,503-	763-	6,740-	7,355	66,232	3,715	62,517	61,786	3,715
54 Income Before Interest Charges	644,209	791,038	146,829-	186,936-	6,414,548	7,035,009	620,461-	4,837,089	7,035,009
55 INTEREST CHARGES									
56 Interest on Long-Term Debt	270,137	313,796	43,659-	200,154	3,150,763	3,658,234	507,471-	2,457,110	3,658,234
57 Amortization and Debt Expense	2,391	6,049	3,658-	1,354	26,187	69,156	42,969-	16,243	69,156
58 Interest-Short Term Bank Debt	35,895	6,089	29,806	95,089	586,142	103,233	482,909	821,438	103,233
59 Other Interest Expense				24,854	789		789	26,105	
60 AFUDC-Debt	1,725-	2,245-	520	5,817-	32,748-	27,612-	5,136-	36,968-	27,612-
61 Total Interest Charges	306,698	323,689	16,991-	315,634	3,731,133	3,803,011	71,878-	3,283,928	3,803,011
62 Net Income	337,511	467,349	129,838-	502,570-	2,683,415	3,231,998	548,583-	1,553,161	3,231,998
64 Preferred Dividend Declared	5,757	5,759	2-	5,504	69,080	69,108	28-	68,930	69,108
65 Net Income to Common Stock	331,754	461,590	129,836-	508,154-	2,614,335	3,162,890	548,555-	1,484,231	3,162,890

Assets	2006	2005	2004	Cat Code	2006 Top Side	2005 Top Side	2004 Top Side
Property, plant and equipment							
Utility plant - at original cost less accumulated depreciation	$ 137,140	$ 125,208	$ 114,463	A02	1,923		
	137,140	125,208	114,463		1,800		
Current assets							
Cash and cash equivalents	121	115	774	A08	(414)		
Customer accounts receivable	2,483	1,038	1,099	A10			
Allowance for uncollectible accounts	(380)	(310)	(164)	A12			
Unbilled revenues	1,682	1,365	1,435	A14			
Accounts receivable - associated companies	5	322	311	A16			
Materials and supplies	292	297	404	A24			
Other	305	395	749	A32	(195)		
	4,508	3,222	4,608		(891)	-	-
Long-term assets							
Regulatory assets	14,109	15,393	15,940				
Goodwill	75	-	-	A72	75		
Other	40	38	457	A74	4		
	14,224	15,431	16,397		75	-	-
	$ 155,872	$ 143,861	$ 135,468		984	-	-

Capital and Liabilities

	2006	2005	2004		2006 Top Side	2005 Top Side	2004 Top Side
Capitalization							
Common stockholder's equity	$ 41,466	$ 37,720	$ 37,576				
Preferred stock without mandatory redemption requirements	1,381	1,382	1,382	E40			
Long-term debt (excluding current portion)	38,741	39,889	39,994	E60			
Total capitalization	81,588	78,991	78,970		0	0	0
Current liabilities							
Notes payable - associated companies	19,677	11,697	2,158	L10			
Current portion of long-term debt	1,139	97	3,291	L12			
Accounts payable	1,930	874	2,230	L14	(378)		
Accrued taxes	3,061	3,877	3,334	L24	(737)		
Other	2,630	3,153	2,967	L36	2,108		
	28,437	19,698	13,980		(1,001)	0	0
Long-term liabilities							
Deferred income taxes	25,644	25,589	25,439	L40	95		
Customer advances for construction	5,678	5,192	3,549	L42			
Deferred investment tax credits	1,193	1,269	1,345	L44			
Regulatory liability - cost of removal	1,908	1,837	1,843		1,908		
Accrued pension expense	2,352	3,467	3,086	L50			
Accrued postretirement benefit expense	381	334	334	L52			
Other	430	424	503	L54	23		
	37,586	38,112	36,099		2,003	0	0
Contributions in aid of construction	8,261	7,060	6,419	L60			
Commitments and contingencies	-	-	-				
	$ 155,872	$ 143,861	$ 135,468		$ 1,002	$ -	$ -

	2006	2005	Cat Code	2006 Top Side	2005 Top Side
Operating revenues	$ 33,999	$ 32,482	I05		
Operating expenses					
Operation and maintenance	19,996	17,627	I10	4	
Depreciation	4,586	4,061	I15		
Amortization	(148)	(137)		(16)	
General taxes	3,467	3,643	I20		
Loss (gain) on disposition of property	(2)	16	I40		
	27,899	25,210		(12)	-
Operating income	6,100	7,272		12	-
Other income (deductions)					
Allowance for other funds used during construction	86	157	I30		
Other deductions, net	(44)	(45)	I50		
	42	112		-	-
Income before interest deductions and income taxes	6,142	7,384		12	-
Interest income (deductions)					
Interest on long-term debt	2,457	2,585	I55		
Interest on short-term debt	821	286	I60		
Amortization of debt expense	16	17	I65		
Other interest	26	5	I70	12	
Allowance for borrowed funds used during construction	(37)	(99)	I75		
	3,283	2,794		12	-
Income before income taxes	2,859	4,590		-	-
Provision for income taxes	1,305	1,956	I80	19	
Net income	1,554	2,634		(19)	-
Dividends on preferred stock	69	70	I85		
Income to common stock	$ 1,485	$ 2,564		$ (19)	$ -
Net income from JDE	1,503	2,272			
Variance	(18)	293			

Top Sided Entries-Tennessee

JE#	BS	IS	Account Description	DR	CR	Account#	
		x	Other Deductions		1		I50
			To correct Income statement variance				
	x		Current Assets	12			A32
			To correct Balance Sheet variance				
	x		Current Assets: Prepaid Taxes		203		A26
	x		Current Assets: Other	203			A32
			To reclass an inmaterial balance to Other				
	x		Long Term Assets: Deferred insurance		4		A64
	x		Long Term Assets: Other	4			A74
			To reclass an inmaterial balance to Other				
	x		PP&E: Utility plant - at original cost less accumulated depreciation	1908			256250
	x		Long Term Liabilities: Regulatory liability cost of removal		1908		
			Reclass Net Negative Salvage				
	x		Current Liabilities: Accrued Power	337			L22
	x		Current Liabilities: Other		337		
			To reclass an inmaterial balance to Other				
	x		Current Liabilities: Accrued Vacation pay	14			L32
	x		Current Liabilities: Other		14		
			To reclass an inmaterial balance to Other				
	x		Current Liabilities: Accrued Wages	172			L34
	x		Current Liabilities: Other		172		
			To reclass an inmaterial balance to Other				
	x		Current Liabilities: Current portion of deferred income taxes	114			L35
	x		Long Term Liabilities: Deferred income taxes		114		
			To reclass an inmaterial balance to Other				
	x		Long term Liabilities: Other		23		L46
	x		Long term Liabilities: Deferred Insurance	23			
			To reclass an inmaterial balance to Other				
	x		Other Accounts Receivable		79		A18
	x		Current Assets - Other	79			
			Reclass balance				
	x		Accounts payable - associated companies	778			A16
	x		Current Liabilities - Other		778		
			Reclass an immaterial balance to other				
	x		Accrued interest	289			L20
	x		Current Liabilities - Other		289		
			Reclass an immaterial balance to other				
	x		Tax/Sewer Collections Payable	518			L26
	x		Current Liabilities - Other		518		
			Reclass an immaterial balance to other ('04 balance of $9 also)				
		x	Operation and Maintenance	16			I10
		x	Amortization		16		I15
			Reclass amortization				
		x	Misc Oper AG	21		575000 16	I10

x		Gen Tax - Sales/Use		21	236152	L24	
		Tax Savings from Scrubbing					
		Penalties Nondeduct	24		575640.16	I10	penalties
		Other Interest Expense	12		840000	I70	interest
		Gen Tax - Other		36	236170	L24	
		Panalties & interest from late filings					
x		CWIP Labor OH	93		105249	A02	
	x	Misc Oper AG		93	575000 16	I10	
		Reduce Capitalized payroll OH					
x		Gen Tax - Sales/Use	78		236152	L24	
x		CWIP Labor OH		78	105250	A02	
		BS Reclasses					

Tennessee- Presentation Only Entries-2007

BS	IS	Account Description	DR	CR	Cat code	Account Number
x		PP&E:Utility plant at original cost less accumulated depreciation		2,222	A02	
x		Long Term Liabilities: Regulatory liability cost of removal	2,222			256250
		Reclass of Asset Retirement Obligations (FAS 143) from Reg Liability to PPE. The account is a credit balance so it should be moved from an asset to a liability.				
X		Bookoverdraft	8		A08	131313.5
X		Cash and cash equivalents		8	A08	131313.4
		Mellon & Deutsche bank change caused credit balance in Mellon which should offset by cash in Deutsche				
x		Current Assets: Other	76		A32	
x		Current Liabilities: Current portion of deferred income taxes		76	L35	174200 & 174300
		To reclass deferred taxes debit balance from liability to asset.				
x		Current assets: Other	1		A32	
x		Current assets: Prepaid insurance		1	A20	165200
		To reclass an immaterial balance to Other				
x		Current assets: Other	61		A32	
x		Current assets: Other accounts receivable		61	A18	146100 & 146115
		To reclass an immaterial balance to Other				
x		Current Assets: Other	289		A32	
x		Current Assets: Prepaid Taxes		289	A20	165100
		To reclass an immaterial balance to Other				
x		Preferred stock without mandatory redemption requirements	1			215410
x		Notes payable - associated companies		1		
		Reclass correcting entry				
x		Accounts payable - associated companies	13		A16	234500 & 280999 AW46
x		Current Liabilities - Other		13		
		Reclass an immaterial balance to other				
x		Accrued Pur Water	3		L10	241201
x		Current Liabilities - Other		3	L36	
		Reclass an immaterial balance to other				
x		Accrued Interest	561		L20	237200 & 237300 AW46
x		Current Liabilities - Other		561	L36	
		Reclass an immaterial balance to other				
x		Accrued Power	193		L22	241202
x		Current Liabilities - Other		193	L36	
		Reclass an immaterial balance to other				
x		Accrued Power	169		L26	241244
x		Current Liabilities - Other		169	L36	
		Reclass an immaterial balance to other				
x		Current Liabilities: Accrued Vacation pay	15		L32	241100
x		Current Liabilities: Other		15		
		Reclass an immaterial balance to other				
x		Current Liabilities: Accrued Wages	17		L34	241200
x		Current Liabilities: Other		17		
		Reclass an immaterial balance to other				
X		Other long-term liabilities	726		L54	262398
X		Other regulatory liability		726	NA	No account number
		Reclass Gain on debt extinguishment account 262398				
	x	Amortization	347		I16	
	x	Operation and maintenance		347	I10	566100 566200 575400
		Reclass amortization on IS that should be classified as amortization to tie to cash flow- 2007				
	x	Amortization	109		I16	
	x	Depreciation		109	I15	580520
		Reclass UPAA on IS that should be classified as amortization to tie to cash flow- 2007				
X		Regulatory liability - cost of removal	275			256250
X		LTAssets: Other		275	A74	185000-185999
		Reclass RWIP debit balance to net against Regulatory Liability- cost of removal				
	x	Provision for income taxes		175	I80	590120
	x	Provision for income taxes		11	I80	590220
	x	Provision for income taxes		12	I80	590520
	x	Provision for income taxes		5	I80	590720
x		Accrued taxes	59		L24	236220
x		Accrued taxes		36	L24	236240
x		Current portion of deferred income taxes		41	L35	236310
x		Deferred income taxes		492	L40	253301
x		Current portion of deferred income taxes		8	L35	236320
x		Deferred income taxes	721		L40	253701
		Tax Entry - FAS 109 Period 13	780	780		

Top Sided Entries-Tennessee 2007

JE#	BS	IS	Account Description	DR	CR	Account#
		x	Other Deductions		1	I50
			To correct income statement variance			
	x		Current Assets	12		A32
			To correct Balance Sheet variance			
	x		Current Assets: Prepaid Taxes		203	A26
	x		Current Assets: Other	203		A32
			To reclass an inmaterial balance to Other			
	x		Long Term Assets: Deferred Insurance		4	A64
	x		Long Term Assets: Other	4		A74
			To reclass an inmaterial balance to Other			
	x		PP&E: Utility plant - at original cost less accumulated depreciation	1908		256250
	x		Long Term Liabilities: Regulatory liability cost of removal		1908	
			Reclass Net Negative Salvage			
	x		Current Liabilities: Accrued Power	337		L22
	x		Current Liabilities: Other		337	
			To reclass an inmaterial balance to Other			
	x		Current Liabilities: Accrued Vacation pay	14		L32
	x		Current Liabilities: Other		14	
			To reclass an inmaterial balance to Other			
	x		Current Liabilities: Accrued Wages	172		L34
	x		Current Liabilities: Other		172	
			To reclass an inmaterial balance to Other			
	x		Current Liabilities: Current portion of deferred income taxes	114		L35
	x		Long Term Liabilities: Deferred income taxes		114	
			To reclass an inmaterial balance to Other			
	x		Long term Liabilities: Other		23	L46
	x		Long term Liabilities: Deferred Insurance	23		
			To reclass an inmaterial balance to Other			
	x		Other Accounts Receivable		79	A18
	x		Current Assets - Other	79		
			Reclass balance			
	x		Accounts payable - associated companies	778		A16
	x		Current Liabilities - Other		778	
			Reclass an immaterial balance to other			
	x		Accrued Interest	289		L20
	x		Current Liabilities - Other		289	
			Reclass an immaterial balance to other			
	x		Tax/Sewer Collections Payable	518		L26
	x		Current Liabilities - Other		518	
			Reclass an immaterial balance to other ('04 balance of $9 also)			
		x	Operation and Maintenance	16		I10
		x	Amortization		16	I15
			Reclass amortization			
		x	Misc Oper AG	21		575000 16 I10

x	Gen Tax - Sales/Use		21	236152 L24		
	Tax Savings from Scrubbing					
	Penalties Nondeduct	24		575640.16 I10		penalties
	Other Interest Expense	12		840000 I70		interest
	Gen Tax - Other		36	236170 L24		
	Panalties & Interest from late filings					
x	CWIP Labor OH	93		105249 A02		
x	Misc Oper AG		93	575000 16 I10		
	Reduce Capitalized payroll OH					
x	Gen Tax - Sales/Use	78		236152 L24		
x	CWIP Labor OH		78	105250 A02		
	BS Reclasses					

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

GENERAL

Question:

12. If not provided in response to other items, provide the latest fiscal year-end Income Statement and Balance Sheet for TAWC, its Parent, Multi-State Utility, and Affiliated Utility Service Company. Provide an explanation of any differences in the year-end Income Statement and Balance Sheet for TAWC, its Parent, Multi-State Utility, and Affiliated Utility Service Company as set forth in its Annual Report to shareholders and its internal financial statements.

Response:

As is the case in any year, there are reclassification and adjustment entries that reflect differences in the internal statements and the audited financial statements of TAWC. Attached are the internal financial statements of TAWC for 2007 along with a recap of the audit adjustments to arrive at the financial statements presented in the TAWC Annual Report which is included in TRA DR 1 question 4. TAWC has properly reflected the historical test-year revenues and expenses in this filing.

The Audited Financial Statements for TAWC and AWW are provided in response to question 5.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

GENERAL

Question:

11. Provide a detailed Trial Balance for the test period and preceding year for TAWC, its Parent, Multi-State Utility, and Affiliated Utility Service Company, by month, by account, including adjusting entries and post-closing balances.

Response:

The Trial Balance is included on the enclosed CD.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

GENERAL

Question:

10. If TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, seeks to recover in its rates to the Tennessee ratepayers any employment separation payments made under any of the contracts, state the amount of any separation payments since the last rate filing in Tennessee.

Response:

TAWC has requested no employment separation payments in the cost of service requested in this proceeding.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

GENERAL

Question:

9. Provide a detailed General Ledger for the latest 24 months for TAWC, its Parent, Multi-State Utility, and Affiliated Utility Service Company.

Response:

The general ledger is included on the enclosed CD.

WDOBJ	WDSBL	WDAA	WDJBCD	MCDL01	WDJMCU	FCDESC	DRDL01	WDDCT	WDDOC	WDU	DATE
504500	100569	$ 271.38	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	26848	0	Nov2007
504500	100569	$ 75.47	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	26587	0	Oct2007
504500	100569	$ 122.66	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	25410	0	Jul2007
504500	100569	$ 0.87	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Actual Burden Journal Entries	T3	24889	0	Jun2007
504500	100569	$ 140.60	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	24888	0	Jun2007
504500	100569	$ 90.98	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	24785	0	May2007
504500	100569	$ 108.55	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	24557	0	May2007
504500	100569	$ 220.57	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	24417	0	Apr2007
504500	100569	$ 158.95	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	24236	0	Apr2007
504500	100569	$ (644.78)	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	30291	0	Feb2007
504500	100569	$ (11,088.00)	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	30291	0	Feb2007
504500	100569	$ (89.17)	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	30291	0	Feb2007
504500	100569	$ (1,095.92)	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	30291	0	Feb2007
504500	100569	$ (344.62)	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	30291	0	Feb2007
504500	100569	$ 644.78	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	23802	0	Feb2007
504500	100569	$ 11,088.00	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	23660	0	Feb2007
504500	100569	$ 89.17	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	23439	0	Feb2007
504500	100569	$ 1,095.92	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	23268	0	Jan2007
504500	100569	$ 1.54	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Actual Burden Journal Entries	T3	23031	0	Jan2007
504500	100569	$ 344.62	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	Payroll Labor Distribution	T2	23030	0	Jan2007
504500	100569	$ 684.70	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	2047	0	Dec2006
504500	100569	$ 504.00	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	2047	0	Dec2006
504500	100569	$ 492.60	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	2047	0	Dec2006
504500	100569	$ 1,491.53	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	2047	0	Dec2006
504500	100569	$ 12,140.80	534620	CORP-Business Change	260205	SEVERANCE - CORPORATE	JE-Standard	JE	2044	0	Dec2006

$ 16,505.40

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael Miller

GENERAL

Question:

8. Provide any costs associated with any employment and/or termination contracts TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company has or has had with management personnel since the last rate filing in Tennessee, and provide copies of such.

Response:

There were no severance costs included in the historical test year and none are being requested in the attrition year for TAWC. There were severance costs at AWWSC during the historical test-year. Those costs were eliminated from the historical test-year management fee expense as shown on page 1 of the working papers for Management Fees which are provided in response to question #13. Attached to this response is the detail of severance costs that were included in the $729,713 adjustment to management fees to reflect elimination of one-time or non-recurring costs on the working papers referenced above.

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

January 30, 2007

IN RE:	)	
	)	
PETITION OF TENNESSEE-AMERICAN	)	**DOCKET NO.**
WATER COMPANY FOR APPROVAL OF	)	**06-00119**
CHANGE OF CONTROL	)	

ORDER APPROVING TRANSFER OF AUTHORITY

This matter came before Director Eddie Roberson, Director Pat Miller and Director Sara Kyle of the Tennessee Regulatory Authority (the "Authority" or "TRA"), the voting panel assigned to this docket, at a regularly scheduled Authority Conference held on June 26, 2006 for consideration of the *Petition of Tennessee-American Water Company for Approval of Change of Control* (the "*Petition*") filed by Tennessee-American Water Company ("TAWC" or "Petitioner") seeking approval of a transfer of authority pursuant to the provisions of Tenn. Code Ann. § 65-4-113 (2004).

The *Petition*

RWE Aktiengesellschaft ("RWE") is a foreign corporation organized and existing under the laws of the Federal Republic of Germany.

Thames Water Aqua Holdings GmbH ("Thames GmbH") is a foreign corporation organized and existing under the laws of the Federal Republic of Germany. It is a wholly-owned subsidiary of RWE. Thames GmbH is the holding company for most of RWE's water operations, both in the United States and in several foreign countries.

Thames Water Aqua US Holdings, Inc. ("TWAUSHI") is a Delaware corporation and is a wholly-owned subsidiary of Thames GmbH. In turn, TWAUSHI is the direct parent company of American Water Works Company, Inc. ("American Water"). TWAUSHI does not conduct business in Tennessee, nor is it authorized to do so. TWAUSHI's subsidiaries now have approximately 7,000 employees and provide water, wastewater services and other water resource management services to approximately 18 million customers in 29 states and Canada.

American Water is also a Delaware corporation that owns regulated operating subsidiaries in 18 states. American Water does not conduct business in Tennessee, nor is it authorized to do so.

TAWC, a wholly-owned subsidiary of American Water, is a regulated waterworks corporation organized and existing under the laws of the State of Tennessee, with its principal office located in Chattanooga, Tennessee. TAWC serves customers in the cities of Chattanooga, East Ridge, Ridgeside, Lookout Mountain, Elder Mountain and Red Bank and in the Town of Signal Mountain, all of which are located in Hamilton County, Tennessee. In addition, the Petitioner also provides service for customers in portions of the cities of Lookout Mountain, Rossville and Fort Oglethorpe, Georgia, and in Catoosa, Walker, and Dade Counties in Georgia. TAWC currently owns, operates and maintains potable water production, treatment, storage, transmission and distribution systems for the purpose of furnishing potable water for residential, commercial, industrial and governmental users in its service territory. TAWC also owns, operates, and maintains collection, pumping and/or treatment systems for the purpose of furnishing wastewater service for residential, commercial, industrial and governmental users in its service territory.

In 2003, RWE, through its subsidiary TWAUSHI, acquired American Water in a transaction that was approved by the Authority in TRA Docket Nos. 01-01116 and 02-00273. The proposed transaction is expected to result in American Water becoming the largest publicly-traded water company in the United States ("Proposed Transaction"). After consummation of the transaction, the

Petitioner will continue to be operated by its local management. The proposed transaction will provide American Water with access to the public equity and debt capital markets in the United States, maintaining American Water's ability to finance necessary and vital investments in the infrastructure of its subsidiaries, including the Petitioner. The *Petition* asserts the Proposed Transaction will produce benefits for the Petitioner's customers including maintaining a high level of service at just and reasonable rates, and following the proposed transaction, customers will be able to invest in their water utility by buying American Water stock.

The *Petition*, filed on April 21, 2006, requests approval of (i) the sale by Thames GmbH of up to 100% of the shares of common stock of American Water in one or more public offerings and (ii) prior to the closing of the initial public offering ("IPO"), the merger of TWAUSHI with and into American Water, with American Water being the surviving corporation. The Petitioner is a Tennessee corporation that holds a certificate of public convenience and necessity ("CCN") to provide water service in the city of Chattanooga, Tennessee and certain surrounding areas. The Proposed Transaction will result in an indirect transfer of authority of the Petitioner.

Regarding the sale by Thames GmbH of up to 100% of the shares of common stock of American Water, the shares will be sold through one or more underwritten public offerings to a broad group of investors, including institutional and retail investors. The *Petition* certifies that it is the desire of Thames GmbH to sell 100% of the shares in the IPO. Depending on market conditions, Thames GmbH may decide not to sell 100% of the shares in the IPO. The remainder of the shares would then be sold in a subsequent offering or offerings as soon as reasonably practicable following the IPO. The IPO and subsequent public offerings will be conducted according to the rules for underwritten public offerings mandated by the SEC.

The *Petition* asserts the Proposed Transaction will not impair the ability of the Petitioner to maintain a reasonable capital structure that is representative of other utilities. After the Proposed

Transaction, the Petitioner will continue to be a subsidiary of American Water and will be operated by its management, under the supervision of its board of directors. According to the *Petition*, the experienced management at the Petitioner will continue to provide its financial, technical and managerial abilities to the Petitioner for the benefit of its customers and the communities they live in. The *Petition* states that American Water Works Company, Inc. will continue to provide customer service, accounting, administration, engineering, financial, human resources, information systems, operations, risk management, water quality and other services to the Petitioner under existing service agreements. The Proposed Transaction will be transparent to and will have no adverse impact on the customers of the Petitioner, and the Petitioner will continue to operate under its existing tariffs and rates. In addition, the Proposed Transaction will not adversely impact the Petitioner's rates or its policies with respect to service to customers, employees, operations, financing, or other matters affecting the public interest or utility operations.

June 26, 2006 Authority Conference

Tenn. Code Ann. § 65-4-113 (2004) requires a public utility to obtain TRA approval to transfer its authority to provide utility services. Tenn. Code Ann. § 65-4-113(a) (2004) reads as follows:

> No public utility, as defined in § 65-4-101, shall transfer all or any part of its authority to provide utility services, derived from its certificate of public convenience and necessity issued by the authority, to any individual, partnership, corporation or other entity without first obtaining the approval of the authority.

Tenn. Code Ann. § 65-4-113(b) (2004) provides the standards by which the TRA shall consider an application for transfer of authority, in pertinent part, as follows:

> Upon petition for approval of the transfer of authority to provide utility services, the authority shall take into consideration all relevant factors, including, but not limited to, the suitability, the financial responsibility, and capability of the proposed transferee to perform efficiently the utility services to be transferred and the benefit to the consuming public to be gained from the transfer. The authority shall approve the transfer after consideration of all relevant factors and upon finding that such transfer furthers the public interest.

At the regularly scheduled Authority Conference held on June 26, 2006, the voting panel assigned to this docket voted unanimously to approve the Petition after finding that the transfer is in the public interest and will be transparent to customers, and no customer notification letter is required.

IT IS THEREFORE ORDERED THAT:

1) The indirect transfer of authority as described in the *Petition of Tennessee-American Water Company for Approval of Change of Control* and discussed herein is approved.

2) As a result of the transfer, Tennessee-American Water Company will remain a wholly-owned subsidiary of the American Water Works Company, Inc. and will retain its certificate of public convenience and necessity.

Eddie Roberson, Director

Pat Miller, Director

Sara Kyle, Director

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

GENERAL

Question:

7. Provide copies of all rate case orders for TAWC, and its Parent, Multi-State Utility, or Affiliated Utility Service Company issued since the TAWC's last rate case or within the past three (3) years, whichever time is shorter.

Response:

See attached order for Case 06-00119.

Tennessee American Water Company
Chart of Accounts

Object Account	Description	Subsidiary	84 NARUC
101000	Organization	301000	3011
101000	Land & Ld Rights P	303300	3032
101000	Land & Ld Rights WT	303400	3033
101000	Land & Ld Rights TD	303500	3034
101000	Land TD	303501	3034
101000	Rights of Way TD	303502	3034
101000	Land & Land Rights AG	303600	3035
101000	Struct & Imp SS	304100	3042
101000	Struct & Imp P	304200	3042
101000	Struct & Imp WT	304300	3043
101000	Struct & Imp WT Depr Pnt	304301	3043
101000	Struct & Imp TD	304400	3044
101000	Struct & Imp AG	304500	3045
101000	Struct & Imp AG Cap Leas	304510	3045
101000	Struct & Imp Offices	304600	3045
101000	Struct & Imp Store,Shop,	304700	3045
101000	Struct & Imp Misc	304800	3045
101000	Lake, River & Other Inta	306000	3062
101000	Supply Mains	309000	3092
101000	Power Generation Equip	310000	3102
101000	Power Generation Equip O	310100	3102
101000	Pump Equip Electric	311200	3112
101000	Pump Equip Diesel	311300	3112
101000	Pump Equip Other	311500	3112
101000	WT Equip Non-Media	320100	3203
101000	Dist Reservoirs & Standp	330000	3304
101000	Dist Res & Stand Orig Re	330003	3304
101000	Elevated Tanks & Standpi	330100	3304
101000	Clearwell	330400	3304
101000	TD Mains Not Classified	331001	3314
101000	TD Mains 4in & Less	331100	3314
101000	TD Mains 6in to 8in	331200	3314
101000	TD Mains 6in to 10in (TN	331210	3314
101000	TD Mains 10in to 16in	331300	3314
101000	TD Mains 12in & Grtr (TN	331350	3314
101000	TD Mains 18in & Grtr	331400	3314
101000	Services	333000	3334
101000	Meters	334100	3344
101000	Meters Bronze Case	334110	3344
101000	Meters Plastic Case	334120	3344
101000	Meters Other	334130	3344
101000	Meters Other-Rem Rdr Unt	334131	3344
101000	Meter Installations	334200	3344
101000	Hydrants	335000	3354
101000	Other P/E SS	339200	3392
101000	Other P/E CPS	339600	3391
101000	Office Furniture & Equip	340100	3405

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Object Account	Description	Subsidiary	84 NARUC
101000	Comp & Periph Equip	340200	3405
101000	Comp & Periph Mainframe	340210	3405
101000	Comp & Periph Personal	340220	3405
101000	Comp & Periph Other	340230	3405
101000	Computer Software	340300	3405
101000	Comp Software Mainframe	340310	3405
101000	Comp Software Personal	340320	3405
101000	Comp Software Other	340330	3405
101000	Data Handling Equipment	340400	3405
101000	Other Office Equipment	340500	3405
101000	Trans Equip Lt Duty Trks	341100	3415
101000	Trans Equip Hvy Duty Trk	341200	3415
101000	Trans Equip Autos	341300	3415
101000	Trans Equip Other	341400	3415
101000	Stores Equipment	342000	3425
101000	Tools,Shop,Garage Equip	343000	3435
101000	Laboratory Equipment	344000	3445
101000	Power Operated Equipment	345000	3455
101000	Comm Equip Non-Telephone	346100	3465
101000	Comm Equip Telephone	346200	3465
101000	Misc Equipment	347000	3475
101000	Other Tangible Property	348000	3485
101099	Completed Const not Clas		106
101100	Reg Asset-AFUDC-Debt		101
104000	Utility Plant Purchased/		104
105050	CWIP Accr-Infra	21	105
105050	CWIP Accr-Plant	31	105
105110	CWIP History	1	105
105110	CWIP History-Infrastr	21	105
105110	CWIP History-Plant	31	105
105125	CWIP Permits & Fees	1	105
105125	CWIP Permits-Infrastr	21	105
105150	CWIP M&S & Purchases	1	105
105150	CWIP M & S-Bldgs	11	105
105150	CWIP M & S-Infrastr	21	105
105150	CWIP M & S-Plant	31	105
105150	CWIP M&S & Purchases		105
105175	CWIP Professional Servic	1	105
105175	CWIP Prof Svc-Infrastr	21	105
105175	CWIP Prof Svc-Plant	31	105
105200	CWIP Co Labor	1	105
105200	CWIP Co Labor-Infrastr	21	105
105200	CWIP Co Labor-Plant	31	105
105250	CWIP Co Labor OH	1	105
105250	CWIP Labor OH-Infrastr	21	105
105250	CWIP Labor OH-Plant	31	105
105260	CWIP Overhead	1	105

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Object Account	Description	Subsidiary	84 NARUC
105260	CWIP Overhead-Bldgs	11	105
105260	CWIP Overhead-Infrastr	21	105
105260	CWIP Overhead-Plant	31	105
105270	CWIP AWWSC Chg-Infrastr	21	105
105270	CWIP AWWSC Chg-Plant	31	105
105275	CWIP Contracted Services	1	105
105275	CWIP Contr Svc-Infrastr	21	105
105275	CWIP Contr Svc-Plant	31	105
105280	CWIP Retainage	1	105
105280	CWIP Retainage-Infrastr	21	105
105300	CWIP Paving	1	105
105300	CWIP Paving-Infrastr	21	105
105350	CWIP AFUDC Debt	1	105
105350	CWIP AFUDC Debt-Infrastr	21	105
105350	CWIP AFUDC Debt-Plant	31	105
105375	CWIP AFUDC Equity	1	105
105375	CWIP AFUDC Eqty-Infrastr	21	105
105375	CWIP AFUDC Eqty-Plant	31	105
105390	CWIP Trans Prior Yr Chgs	1	105
105390	CWIP Tran PY Chg-Infrast	21	105
105390	CWIP Tran PY Chg-Plant	31	105
105391	CWIP Tran CY Chg-Infrast	21	105
105900	CWIP Transfer to UPIS	1	105
105900	CWIP Tran UPIS-Infrastr	21	105
105900	CWIP Tran UPIS-Plant	31	105
105900	CWIP Transfer to UPIS		105
106000	Struct & Imp SS	304100	3042
106000	Struct & Imp P	304200	3042
106000	Struct & Imp WT	304300	3043
106000	Struct & Imp AG	304500	3045
106000	Pump Equip Electric	311200	3112
106000	Pump Equip Other	311500	3112
106000	Pumping Equipment SS	311520	3112
106000	Pumping Equipment WT	311530	3112
106000	WT Equip Non-Media	320100	3203
106000	Dist Res & Stand Orig Re	330003	3304
106000	TD Mains Not Classified	331001	3314
106000	TD Mains 4in & Less	331100	3314
106000	TD Mains 6in to 10in (TN	331210	3314
106000	TD Mains 12in & Grtr (TN	331350	3314
106000	Services	333000	3334
106000	Meters	334100	3344
106000	Meters Bronze Case	334110	3344
106000	Meters Other-Rem Rdr Unt	334131	3344
106000	Meter Installations	334200	3344
106000	Hydrants	335000	3354
106000	Office Furniture & Equip	340100	3405

Tennessee American Water Company
Chart of Accounts

Object Account	Description	Subsidiary	84 NARUC
106000	Comp & Periph Mainframe	340210	3405
106000	Comp & Periph Personal	340220	3405
106000	Comp & Periph Other	340230	3405
106000	Trans Equip Hvy Duty Trk	341200	3415
106000	Trans Equip Other	341400	3415
106000	Tools,Shop,Garage Equip	343000	3435
106000	Laboratory Equipment	344000	3445
106000	Remote Control & Instrum	346190	3465
106000	Comm Equip Telephone	346200	3465
106000	Misc Equipment	347000	3475
108105	AD UPIS-AccDepr-Oper Bld	1	1081
108105	AD UPIS-AccDepr-Admin Bl	2	1081
108105	AD UPIS-AccDepr-Fin Leas	4	1081
108105	AD UPIS-AccDepr-Infrastr	5	1081
108105	AD UPIS-AccDepr-Op Water	6	1081
108105	AD UPIS-AccDepr-Oth Op E	7	1081
108105	AD UPIS-AccDepr-Office E	8	1081
108105	AD UPIS-Acc Depr-Not Cla		1081
108110	AD UPIS-Removal Cost		1081
108115	AD UPIS-Salvage		1081
108120	AD UPIS-Scrap Meters		1081
108125	AD UPIS-Salv Ins Rec		1081
108130	AD UPIS-Salv Rtrn Stk		1081
108135	AD UPIS-Salv Trade-In		1081
108140	AD UPIS-Salv Sale		1081
108145	AD UPIS-Orig Cost-Not Cl		1081
108190	Acc Depr Reg Asset		1081
110100	Acc Amort Util Plt Svc		1101
110110	Acc Amort UP Cap Lease		1101
114100	UPAA-ATL		114
114300	UPAA Post 1/1/06		114
123140	Goodwill		123
131326	First Union Bank	1	1312
131326	SunTrust	2	1312
131326	BB&T	3	1312
131326	Deutsche Bank	4	1312
131326	Cash-Mellon Lockbox	5	1312
131998	Cash Clear-NSF Checks	1	1312
131998	Cash Clear-Mixed Pymt	2	1312
131998	Cash Clear-Misc DR/CR	3	1312
131998	Cash Clear-ORCOM	5	1312
131998	Cash Clear-Interco	6	1312
131998	Cash Clear-Pinnacl/ARP	7	1312
131998	Cash Clear-General	8	1312
131998	Cash Clear-ARC DR/CR	9	1312
134100	Petty Cash		134
134200	Cash Postage Deposit		134

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Object Account	Description	Subsidiary	84 NARUC
141000	Customer A/R		141
141999	Customer A/R Clearing		141
143000	Accum prov-uncoll accts		143
144000	Accrued Utility Revenue		173
145000	FIT Refund Receivable		142
145100	SIT Refund Receivable		142
146100	Misc A/R-Manual	1	142
146100	Misc A/R-System		142
146115	Misc A/R-Medicare Subsid		142
146120	Misc A/R-Collections by		142
146370	Accum prov-uncoll misc a		142
146500	A/R Assoc Cos-SLPP	SLPP	145
146540	A/R from AWW Def Comp	AW02	145
151100	Plant Material		151
151300	Chemicals		151
153000	Other Mat & Supplies		153
165100	Prepaid Taxes		162
165200	Prepaid Insurance		162
165300	Prepaid PUC/PSC Assessme		162
165500	Prepaid Other		162
174100	Deferred Vacation Pay		174
174200	Curr State Def Tax		174
174300	Curr Fed Def Tax		174
181110	Unamort Debt Exp-Out		181
181120	Unamort Debt AW46	AW46	181
181121	Unamort Debt AW46 NoIAS	AW46	181
181510	Pref Stk Exp w/ mand	1	181
182000	Deferred Rate Proceeding		1861
183000	Prelim Survey & Invest		183
183280	DEF-Customer Service Pro		183
183281	DEF-Financial Services P		183
184100	Eng Clearing Dist OH		184
184101	Eng Clearing Eng OH		184
184102	Mngmt Studu - AMR		184
184103	Mngmt Study - Pipe Assmn		184
185110	RWIP History		1862
185125	RWIP Permits, Fees & Pre	21	1862
185125	RWIP Permits, Fees & Pre		1862
185150	RWIP M & S and Purchases	21	1862
185150	RWIP M & S and Purchases		1862
185200	RWIP Co Labor	21	1862
185200	RWIP Co Labor		1862
185250	RWIP Co Labor OH	21	1862
185250	RWIP Co Labor OH		1862
185275	RWIP Contracted Services	21	1862
185275	RWIP Contracted Services	31	1862
185275	RWIP Contracted Services		1862

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Object Account	Description	Subsidiary	84 NARUC
185300	RWIP Paving	21	1862
185300	RWIP Paving		1862
185315	RWIP Salvage		1862
185320	RWIP Scrap Meters	21	1862
185340	RWIP Sale		1862
185999	RWIP Clear Removal & Sal	21	1862
185999	RWIP Clear Removal & Sal		1862
186030	Reg Asset-AFUDC-Eq-CWIP		1862
186035	Reg Asset-AFUDC-Equity		1862
186040	Reg Asset-Plt Flow-Diff		1862
186045	Reg Asset-Other		1862
186051	Reg Asset-St Tax Chg		1862
186055	Reg Asset-Accum Amort		1862
186401	DDA-Programmed Maint		1862
186405	DDA-RIA Software Licen		1862
186408	DDA-Def Service Co Pensi		1862
186415	DDA-IMO Costs		1862
186422	DDA-Pension Payment		1862
186426	DDA-FAS 112 Costs		1862
186431	DDA-Depreciation Study		1862
186432	DDA-Cost of Service Stud		1862
186453	DDA-Management Study		1862
186492	DDA-Add'l Security Costs		1862
186703	DDN-Prelim Financing E		1862
186704	DDN-Undist SC Bill	2	1862
186704	DDN-Undistributed Items		1862
186705	DDN-IC Rec/Pay Clearing		1862
186707	DDN-Ins Oth Than Grp Reg		1862
186711	DDN-Acquisition Costs		1862
186898	DDN-Oth LT Assets		1862
201200	Com Stk Subs AW02	AW02	201
201200	Com Stk Subs Interco		201
205120	Prem C/S Sub AW02	AW02	207
205120	Prem C/S Sub Interco		207
205150	Prem P/S Sub AW02	AW02	207
205150	Prem P/S Sub Interco		207
205300	Gain on Res/Can AW02	AW02	210
205300	Gain on Resale/Cancel		210
205440	Misc PIC AW02	AW02	211
205440	Misc PIC		211
210210	R/E at Acq AW02	AW02	215
210210	R/E at Acquisition		215
210240	R/E Since Acquisition		215
215110	Pref Stk-Out w/ mand	1	204
215410	Pref Stk Sub Outside		205
221110	Bonds-Outside		221
221120	Bonds-Inside AW46	AW46	221

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Object Account	Description	Subsidiary	84 NARUC
224100	Cap Lease Oblig-Out		224
231200	Notes Pay AW46	AW46	234
231200	Notes Pay-Assoc Cos		234
232100	Curr Portion LTD-Out		221
232200	Curr Portion LTD-AW46	AW46	221
232300	Curr Cap Lease Oblig-Out		224
234100	Accts Pay-Gen System		231
234110	Accts Pay-Pcard		231
234200	Accts Pay-Contract Reten		231
234300	Accts Pay-Misc W/O's	2	231
234300	Accts Pay-Yr End Accr	4	231
234300	Accts Pay-Wrkbskt Accr	6	231
234300	Accts Pay-Pcard Accr	7	231
234300	Accts Pay-I/C Loan Clear	8	231
234300	Accts Pay-Misc		231
234350	Accts Pay-Proj Exp Accr		231
234400	Accts Pay-AW03	AW03	234
234500	Accts Pay AW46	AW46	233
236120	FUTA		23611
236130	FICA		23611
236140	SUTA		23611
236151	Gen Tax - Property		23611
236152	Gen Tax - Sales/Use		23611
236153	Gen Tax - Franchise		23611
236170	Gen Tax - Other		23611
236210	Accr FIT - Current Yr		23612
236220	Accr FIT - Pr Yrs		23612
236230	Accr SIT - Current Yr		23612
236240	Accr SIT - Pr Yrs		23612
237200	Int Accr-LTD-Outside		2371
237300	Int Accr-LTD-AW46	AW46	2371
241100	Accrued Vacation Pay		241
241201	Accr Water Purchases		241
241202	Accr Power		241
241203	Accr Legal		241
241204	Accr Audit		241
241206	Accr Wages		241
241207	Accr Insurance		241
241210	Accr Waste Disposal		241
241211	Accr Retiree Medical Rei		241
241212	Accr DCP Contribution		241
241213	Accr EIP Contribution		241
241214	Accr Bank Fees		241
241220	WH PR-Union Dues	1	241
241220	WH PR-Charity Contributi	2	241
241220	WH PR-Flex Spending Acco	5	241
241220	WH PR-401k Contribution	6	241

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Object Account	Description	Subsidiary	84 NARUC
241220	WH PR-Garnishments	8	241
241220	WH PR-EIP	9	241
241220	WH PR-Tax Coll Pay FIT	10	241
241220	WH PR-Tax Coll Pay SIT	11	241
241220	WH PR-Tax Coll Pay FICA	13	241
241220	WH PR-Miscellaneous	999	241
241220	WH PR-Tax Coll SIT AL	AL	241
241220	WH PR-Tax Coll SIT GA	GA	241
241227	Accr Employer 401k Match		241
241228	Accr PFD Div w/ mand	1	241
241228	Accrued PFD Div Requirem		241
241229	Accr Construction Costs		241
241230	Unclaimed Credits Pay		241
241234	Unclaimed Ext Dep Refund		241
241236	Unbilled Items-System		241
241237	Unbilled Stock C-System		241
241238	Unbilled Stock E-System		241
241241	CFO-Cust Asst NonPledged	5	241
241241	CFO-Cust Asst Pledged	6	241
241244	CFO-Sales Tax		241
241248	CFO-Mun Tax		241
241249	CFO-MC/Swr Rev/Cash	1	241
241249	CFO-MC/Swr A/R	2	241
241249	CFO-MC/Swr ChgOff	4	241
241249	CFO-WLPP Receivable	5	241
241249	CFO-WLPP Payable	6	241
241249	CFO-SLPP Receivable	9	241
241249	CFO-SLPP Payable	10	241
241249	CFO-In Home Receivable	11	241
241249	CFO-In Home Payable	12	241
241249	CFO-WL/SL Receivable	13	241
241249	CFO-WL/SL/INH Receivable	15	241
241250	A/P Check Clearing		241
241251	P/R Check Clearing		241
241253	CFO-WLPP In AW21	AW21	241
241254	CFO-SLPP In AW21	AW21	241
241255	CFO-In Home In AW21	AW21	241
241256	CFO-WL/SL In AW21	AW21	241
241257	CFO-WL/SL/IH In AW21	AW21	241
241261	Accr Insurance Retro		241
241322	Incentive Plan Cash Annu		241
252120	Adv for Const-NT Ext		252
252130	Adv for Const-NT Service		252
252150	Adv for Const-NT Hydrant		252
252170	Adv for Const-NT WIP		252
252204	Def FIT-Other Property		283
252220	Adv for Const-Tax Ext		252

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Object Account	Description	Subsidiary	84 NARUC
252230	Adv for Const-Tax Servic		252
252270	Adv for Const-Tax WIP		252
253202	Def FIT-Flow thru Depr		283
253203	Def FIT-Norm Property		283
253301	Def FIT-Other		283
253309	Def FIT-AMT		283
253602	Def SIT-Flow thru Depr		283
253604	Def SIT-Other Property		283
253701	Def SIT-Other		283
255101	Unamortized ITC - 3%		2551
255102	Unamortized ITC - 4%		2551
255103	Unamortized ITC - 10%		2551
256211	Reg Liab-Exc Def AFUDC F		253
256220	Reg Liab-Deficit Def FIT		253
256232	Reg Liab-Exc Def Depr SI		253
256240	Reg Liab-Other		253
256250	Reg Liab-ARO/NNS		1081
256310	Reg Liab-ITC Gross-Up 3%		253
256311	Reg Liab-ITC Gross-Up 4%		253
256312	Reg Liab-ITC Gross-Up 10		253
262110	DCA-Pension Liab AWWS		253
262120	DCA-Accr Pension Def Ben		253
262210	DCA-Accr OPEB		253
262215	DCA-Accr OPEB Med Subsid		253
262304	DCA-Wtr & WW Chgs Bill		253
262313	DCA-FAS 112 Costs		253
262314	DCA-Accr Postemploy Co		253
262317	Def Comp (prior 1/1/08)		253
262321	DCA-Inc Plan Cash LT		253
262322	DCA-Inc Plan Cash Annual		253
262398	DCA-Other		253
262401	DCN-Ins Other Than Grp R		253
265700	Misc Operating Reserves		265
271110	CIAC-NT Mains		271
271120	CIAC-NT Ext Dep		271
271130	CIAC-NT Services		271
271140	CIAC-NT Meters		271
271150	CIAC-NT Hydrants		271
271160	CIAC-NT Other		271
271210	CIAC-Tax Mains		271
271230	CIAC-Tax Services		271
271240	CIAC-Tax Meters		271
271250	CIAC-Tax Hydrants		271
271260	CIAC-Tax Other		271
272060	Accum Amort CIAC-Other		272
272100	Accum Amort CIAC-Taxable		272
280999	Interco Rec/Pay		233

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Object Account	Description	Subsidiary	84 NARUC
401110	Res Sales Billed		4611
401120	Res Sales Unbilled		4611
401210	Com Sales Billed		4612
401220	Com Sales Unbilled		4612
401310	Ind Sales Billed		4613
401320	Ind Sales Unbilled		4613
401410	Pub Fire Billed		4621
401450	Priv Fire Billed		4622
401510	Pub Auth Billed		4614
401520	Pub Auth Unbilled		4614
401610	SFR Billed		466
401620	Sales for Resale Unbille		466
401710	Misc Sales Billed		474
401713	Misc Sales Billed Unmete		474
402110	Dom WW Serv Billed		5211
402210	Com WW Serv Billed		5212
402510	Pub Auth WW Svc Billed		5214
403001	Oth Rev-Interco-AW21	AW21	474
403101	Oth Rev-Forfeited Discou		470
403102	Oth Rev-Rents Water Prop		472
403103	Oth Rev-Collect for Othe		471
403104	Oth Rev-NSF Check Charge		471
403105	Oth Rev-Appl/Initiate Se		471
403107	Oth Rev-Reconnection Cha		471
501200	Labor Oper P	12	6011
501200	Labor Oper WT	13	6013
501200	Labor Oper TD	14	6015
501200	Labor Oper CA	15	6017
501200	Labor Oper AG	16	6018
501200	Labor Maint TD	24	6016
501200	Labor Oper P Super/Eng	1205	6011
501200	Labor Oper TD Super/Eng	1405	6015
501200	Labor Oper TD Meter	1420	6015
501200	Labor Oper CA Super/Eng	1505	6017
501200	Labor Oper CA Mtr Read	1510	6017
501200	Labor Oper CA Cust Serv	1520	6017
501200	Labor Maint TD Super/Eng	2405	6016
501200	Labor Maint TD Mains	2420	6016
501200	Labor Maint TD Services	2430	6016
501200	Labor Maint TD Meters	2435	6016
501200	Labor Maint TD Hydrants	2440	6016
501711	Incen Plan-Off-Annual	16	6018
501711	IP-Off-Annual-P/R JE		6018
501712	Incen Plan-Off-Long Term	16	6018
504100	Group Insurance - Cap Cr	1	6048
504100	Group Ins Oper AG	16	6048
504500	Other Welf Oper AG	16	6048

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Object Account	Description	Subsidiary	84 NARUC
504610	Employee Awards AG	16	6048
504620	Employee Physical Exam A	16	6048
504640	Safety Incentive	16	6048
504660	Tuition Aid AG	16	6048
504670	Training AG	16	6048
505100	PBOP Cap Credits	1	6048
505100	PBOP Oper AG	16	6048
506100	Pension - Cap Credits	1	6048
506100	Pension Oper AG	16	6048
507100	401k Oper AG	16	6048
508100	EIP Oper AG	16	6048
508101	DCP Oper AG	16	6048
508102	Retiree Med Oper AG	16	6048
510100	Purchased Water-Outside	11	6101
511100	Waste Disposal Exp WT	13	6753
515100	Purch Power P	12	6151
515100	Purch Power TD	14	6155
515200	Fuel for Power Prod SS	11	6161
518000	Chemicals WT	13	6183
518001	Chemicals WT Carbon Leas	13	6183
520100	M & S Oper P	12	6201
520100	M & S Oper WT	13	6203
520100	M & S Oper TD	14	6205
520100	M & S Oper CA	15	6207
520100	M & S Oper AG	16	6208
531000	Contract Svc-Eng Oper WT	13	6313
531000	Contract Svc-Eng Oper AG	16	6318
532000	Contr Svc-Acctg Oper CA	15	6327
532000	Contr Svc-Acctg Oper AG	16	6328
533000	Contr Svc-Legal Oper TD	14	6335
533000	Contr Svc-Legal Oper AG	16	6338
534000	Contr Svc-Mgmt Oper WT	13	6343
534000	Contr Svc-Mgmt Oper CA	15	6347
534000	Contr Svc-Mgmt Oper AG	16	6348
534080	Mgmt Fees-Labor	16	6348
534081	Mgmt Fees-Inc Plan	16	6348
534140	Mgmt Fees-Group Ins	16	6348
534150	Mgmt Fees-Pension	16	6348
534190	Mgmt Fees-Rents	16	6348
534200	Mgmt Fees-Gen Office	16	6348
534210	Mgmt Fees-401K	16	6348
534213	Mgmt Fees-Research & Dev	16	6348
534214	Mgmt Fees-Bus Chg Costs	16	6348
534215	Mgmt Fees-IMO Costs	16	6348
534250	Mgmt Fees-Maint Other	16	6348
534290	Mgmt Fees-Payroll Taxes	16	6348
534291	Mgmt Fees-Oth Gen Taxes	16	6348

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Object Account	Description	Subsidiary	84 NARUC
534560	Mgmt Fees-LTD Interest	16	6348
534600	Mmgt Fees-Corporate	16	6358
534615	SSC-Shrd Bus Srv Fees	16	6358
534620	Mmgt Fees Bsn Change-Cor	16	6358
534625	CSC-Shrd Bus Srv Fees	16	6358
534635	ITS-Shrd Bus Srv Fees	16	6358
534645	Procure-Shrd Bus Srv Fee	16	6358
534650	Mmgt Fees P13880-Corp	16	6358
534655	Lab-Shrd Bus Srv Fees	16	6358
534665	BSC-Shrd Bus Srv Fees	16	6358
534700	Mmgt Fees-Region	16	6358
534720	Mmgt Fees Bsn Change-Reg	16	6358
534750	Mmgt Fees P13880-Region	16	6358
535000	Contr Svc-Other Oper WT	13	6353
535000	Contr Svc-Other Oper TD	14	6355
535000	Contr Svc-Other Oper CA	15	6357
535000	Contr Svc-Other Oper AG	16	6358
536000	Contr Svc-Lab Testing Op	16	6358
541000	Rents-Real Prop Oper TD	14	6415
541000	Rents-Real Prop Oper AG	16	6418
541400	Rents-Equipment Oper WT	13	6423
541400	Rents-Equipment Oper CA	15	6427
541400	Rents-Equipment Oper AG	16	6428
550000	Trans - Cap Credits	1	6503
550000	Trans Oper WT	13	6503
550000	Trans Oper TD	14	6505
550000	Trans Oper CA	15	6507
550000	Trans Oper AG	16	6508
550000	Transport Maint SS	21	6502
550000	Transport Maint TD	24	6506
550001	Trans Oper AG Lease Cost	16	6508
550002	Trans Oper AG Lease Fuel	16	6508
550003	Trans Oper AG Lease Main	16	6508
556000	Ins Vehicle Oper AG	16	6568
557000	Ins Gen Liab Oper AG	16	6578
558000	Ins Work Comp Cap Credit	1	6588
558000	Ins Work Comp AG	16	6588
559000	Ins Other Oper AG	16	6598
566100	Reg Comm Amort Rate Case	16	6668
566200	Reg Comm Amort Depr Stud	16	6678
566700	Reg Comm Other Oper AG	16	6678
570100	Uncollectible Accounts	15	6707
570100	Uncollectible Accts-MI's	16	6707
575000	Misc Oper P	12	6751
575000	Misc Oper WT	13	6753
575000	Misc Oper TD	14	6755
575000	Misc Oper CA	15	6757

Tennessee American Water Company
Chart of Accounts

Object Account	Description	Subsidiary	84 NARUC
575000	Misc Oper AG	16	6758
575000	Misc Oper TD Storage	1410	6755
575000	Misc Oper TD Mains	1415	6755
575000	Misc Oper CA Cust Rec	1515	6757
575000	Misc Oper CA Cust Serv	1520	6757
575002	Misc General Office	16	6758
575030	Advertising	16	6608
575100	Bank Service Charges CA	15	6757
575100	Bank Service Charges AG	16	6758
575130	Brochures and Handouts	16	6758
575200	Collection Agencies CA	15	6757
575220	Community Relations	16	6758
575240	Co Dues/Membership Deduc	16	6758
575241	Co Dues/Membership Nonde	16	6758
575242	Co Dues Deduct AWWA	16	6758
575260	Credit Line Fees	16	6758
575261	Credit Line Fees In	16	6758
575261	Credit Line Fees AW46	AW46	6758
575270	Directors Fees	16	6758
575271	Directors Expenses	16	6758
575275	Discounts Available	16	6758
575276	Discounts Lost	16	6758
575280	Dues/Membership Deduct	16	6758
575320	Electricity WT	13	6753
575320	Electricity TD	14	6755
575320	Electricity CA	15	6757
575320	Electricity AG	16	6758
575340	Employee Expenses AG	16	6758
575342	Empl Exp Conf/Registrati	16	6758
575350	Meals Deduct	16	6758
575351	Meals Non Deduct	16	6758
575400	Bus Servies Proj Exp	16	6758
575420	Forms CA	15	6757
575480	Heat - Oil/Gas WT	13	6753
575480	Heat - Oil/Gas TD	14	6755
575480	Heat - Oil/Gas AG	16	6758
575490	Injuries and Damages	16	6758
575500	Janitorial WT	13	6753
575500	Janitorial TD	14	6755
575500	Janitorial CA	15	6757
575500	Janitorial AG	16	6758
575545	Lab Supplies WT	13	6753
575560	Lobbying Expenses	16	6758
575620	Office & Admin Supplies	11	6751
575620	Office & Admin Supplies	13	6753
575620	Office & Admin Supplies	14	6755
575620	Office & Admin Supplies	15	6757

Tennessee American Water Company
Chart of Accounts

Object Account	Description	Subsidiary	84 NARUC
575620	Office & Admin Supplies	16	6758
575625	Overnight Shipping AG	16	6758
575640	Penalties Nondeduct	16	6758
575660	Postage CA	15	6757
575660	Postage AG	16	6758
575670	Relocation Expenses	16	6758
575680	Research & Development E	16	6758
575710	Security Service WT	13	6753
575710	Security Service AG	16	6758
575715	Software Licenses & Supp	16	6758
575740	Telephone SS	11	6751
575740	Telephone WT	13	6753
575740	Telephone TD	14	6755
575740	Telephone CA	15	6757
575740	Telephone AG	16	6758
575741	Cell Phone WT	13	6753
575741	Cell Phone TD	14	6755
575741	Cell Phone CA	15	6757
575741	Cell Phone AG	16	6758
575743	Wireless Serv 1st TD	14	6755
575743	Wireless Serv 1st CA	15	6757
575780	Trash Removal WT	13	6753
575780	Trash Removal TD	14	6755
575780	Trash Removal AG	16	6758
575790	Trustee Fees AG	16	6758
575820	Uniforms SS	11	6751
575820	Uniforms WT	13	6753
575820	Uniforms TD	14	6755
575820	Uniforms CA	15	6757
575830	Wtr & Waste Wtr Exp AG	16	6758
575880	Misc Charges - P13880	16	6758
575881	Misc Chrgs - STEP W/O P1	16	6758
575998	PCard Undistributed	16	6751
620000	Mat and Sup Maint SS	21	6202
620000	Mat and Sup Maint WT	23	6204
620000	Mat and Sup Maint TD	24	6206
620000	Mat and Sup Maint AG	26	6208
635000	Contr Svc-Other Maint WT	23	6354
635000	Contr Svc-Other Maint TD	24	6356
635000	Contr Svc-Other Maint AG	26	6358
675000	Misc Maint SS	21	6752
675000	Misc Maint WT	23	6754
675000	Misc Maint TD	24	6756
675000	Misc Maint AG	26	6758
675000	Misc Maint TD Struct & I	2410	6756
675000	Misc Maint TD Services	2430	6756
675000	Misc Maint TD Meters	2435	6756

Tennessee American Water Company
Chart of Accounts

Object Account	Description	Subsidiary	84 NARUC
675110	Maint Exp ARO/Net Neg Sa	26	403
675250	Comp Equip Hardware AG	26	6758
675450	Office Equipment AG	26	6758
675650	Paving/Backfill TD	24	6756
680110	Depr Exp-General		403
680120	Depr Exp-Amort CIAC Tax		403
680125	Depr Exp-Amort CIAC Non		403
680520	Amort-Capital Leases		4071
680540	Amort-Reg Asset AFUDC		4071
680620	Amort-Reg Asset		4071
685100	Utility Reg Assessment F		40810
685200	Property Taxes		40811
685320	FUTA		40812
685325	FICA		40812
685350	SUTA		40812
685430	Other Taxes and Licenses		40813
685440	Gross Receipts Tax		40813
690110	FIT-Current		40910
690120	FIT-PrYr Adj Over Accr	2	40910
690210	SIT-Current		40911
690220	SIT-PrYr Adj Over Accr	2	40911
690610	Def FIT-CY Asset	1	41010
690610	Def FIT-CY Liab	2	41010
690620	Def FIT-PY Adj Asset	1	41010
690620	Def FIT-PY Adj Liab	2	41010
690630	Def FIT-Reg Asset	1	41010
690630	Def FIT-Reg Liab	2	41010
690650	Def FIT-Other Liab	2	41010
690710	Def SIT-CY Asset	1	41011
690720	Def SIT-PY Adj Asset	1	41011
690720	Def SIT-PY Adj Liab	2	41011
690730	Def SIT-Reg Asset	1	41011
690730	Def SIT-Reg Liab	2	41011
690750	Def SIT-Other Liab	2	41011
695220	ITC Restored - 3%		41211
695230	ITC Restored - 4%		41211
695240	ITC Restored - 10%		41211
705100	AFUDC - Equity		420
710500	Int Inc-Inside AW46	AW46	419
715111	M&J Revenues-Outside		415
715112	M&J Revenues-AW03	AW03	415
716121	M&J Expenses-Outside		416
716122	M&J Expenses-Inside		416
717110	Misc Non-Util Income-Out		421
721306	Gains NUP Cap	1	426
755200	Amort PS Exp w/ mand	1	426
755201	Amort PS Exp w/ mandator		428

Tennessee American Water Company
Chart of Accounts

Object Account	Description	Subsidiary	84 NARUC
760100	Donations Deduct		426
760200	Other Income Deductions		426
760300	Other Income Ded-Service		426
780100	SIT-Other Inc & Ded Curr		40920
790100	FIT-Oth Inc & Ded-curr		40920
810100	Int LTD-Outside Reg		4273
810200	Int LTD-Outside TFB		4273
810210	Int LTD-TFB Insd AW46	AW46	4273
810300	Int Cap Lease-Outside		4273
810400	Int LTD-Inside AW46	AW46	4273
820100	Amort Debt Disc & Exp		428
820110	Amort DExp Inside AW46	AW46	428
830100	Interest STD Inside	AW46	4272
840000	Other Interest Expense		4275
850000	AFUDC Debt		420
860040	Div Dec PS-Out w/ mand		437
860100	Div Dec PS-Out w/ mand	1	437
860100	Div Dec Pref Stk-Outside		437
860220	Div Decl Com Stk In-AW02	AW02	438

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

GENERAL

Question:

6. If TAWC is a separate entity, provide a current chart of accounts for TAWC and, if applicable, its Affiliated Utility Service Company. If TAWC is an operating division, also provide a current chart of accounts for the Multi-State Utility.

Response:

See attached chart of accounts that are applicable to TAWC and Service Company.

American Water Works Company, Inc.
and Subsidiary Companies

(formerly Thames Water Aqua US Holdings, Inc.
and Subsidiary Companies)

(a wholly owned subsidiary of RWE Aktiengesellschaft)

Consolidated Financial Statements

As of December 31, 2007 and 2006
and for the Years Ended December 31, 2007, 2006 and 2005

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Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholder of
American Water Works Company, Inc.

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, of changes in common stockholder's equity and comprehensive income (loss) and of consolidated cash flows present fairly, in all material respects, the financial position of American Water Works Company, Inc. and Subsidiary Companies (formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies) at December 31, 2007 and 2006, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2007 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 2 to the consolidated financial statements, the Company changed the manner in which it accounts for its defined benefit pension and other postretirement benefit plans effective December 31, 2006.

PricewaterhouseCoopers LLP

February 28, 2008

American Water Works Company, Inc. and Subsidiary Companies
(formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies)
Consolidated Balance Sheets
(In thousands, except per share data)

ASSETS

	December 31, 2007	December 31, 2006
Property, plant and equipment		
Utility plant - at original cost, net of accumulated depreciation	$ 9,199,909	$ 8,605,341
Nonutility property, net of accumulated depreciation	118,052	115,216
Total property, plant and equipment	9,317,961	8,720,557
Current assets		
Cash and cash equivalents	13,481	29,754
Restricted funds	3,258	2,100
Utility customer accounts receivable	147,640	153,583
Allowance for uncollectible accounts	(20,923)	(23,061)
Unbilled utility revenues	134,326	123,180
Non-regulated trade and other receivables, net	66,540	54,463
Taxes receivable, including federal income	23,111	-
Materials and supplies	27,458	23,012
Assets of discontinued operations	-	12,834
Other	35,463	36,576
Total current assets	430,354	412,441
Regulatory and other long-term assets		
Regulatory assets	628,039	587,157
Restricted funds	10,252	17,239
Goodwill	2,456,952	2,962,493
Other	90,514	83,172
Total regulatory and other long-term assets	3,185,757	3,650,061
TOTAL ASSETS	$ 12,934,072	$ 12,783,059

The accompanying notes are an integral part of these consolidated financial statements

American Water Works Company, Inc. and Subsidiary Companies
(formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies)
Consolidated Balance Sheets
(In thousands, except per share data)

CAPITALIZATION AND LIABILITIES

	December 31, 2007	December 31, 2006
Capitalization		
Common stockholder's equity	$ 4,542,046	$ 3,817,397
Preferred stock without mandatory redemption requirements	4,568	4,568
Long-term debt		
Long-term debt	4,674,837	3,096,404
Redeemable preferred stock at redemption value	24,296	1,774,475
Total capitalization	9,245,747	8,692,844
Current liabilities		
Short-term debt	220,514	719,745
Current portion of long-term debt	96,455	287,383
Accounts payable	168,886	140,691
Taxes accrued, including federal income	56,002	28,115
Interest accrued	50,867	34,775
Liabilities of discontinued operations	-	2,478
Other	181,765	150,475
Total current liabilities	774,489	1,363,662
Regulatory and other long-term liabilities		
Advances for construction	655,375	615,671
Deferred income taxes	638,918	583,403
Deferred investment tax credits	35,361	36,533
Regulatory liability-cost of removal	192,650	166,867
Accrued pension expense	290,722	314,577
Accrued postretirement benefit expense	158,552	144,904
Other	123,871	110,354
Total regulatory and other long-term liabilities	2,095,449	1,972,309
Contributions in aid of construction	818,387	754,244
Commitments and contingencies	-	-
TOTAL CAPITALIZATION AND LIABILITIES	$ 12,934,072	$ 12,783,059

The accompanying notes are an integral part of these consolidated financial statements

American Water Works Company, Inc. and Subsidiary Companies
(formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies)
Consolidated Statements of Operations
(In thousands, except per share data)

	Years Ended December 31,		
	2007	2006	2005
Operating revenues	$ 2,214,215	$ 2,093,067	$ 2,136,746
Operating expenses			
Operation and maintenance	1,246,479	1,174,544	1,201,566
Depreciation and amortization	267,335	259,181	261,364
General taxes	183,253	185,065	183,324
Loss (gain) on sales of assets	(7,326)	79	(6,517)
Impairment charges	509,345	221,685	385,434
Total operating expenses, net	2,199,086	1,840,554	2,025,171
Operating income	15,129	252,513	111,575
Other income (deductions)			
Interest, net	(283,165)	(365,970)	(345,257)
Allowance for other funds used during construction	7,759	5,980	5,810
Allowance for borrowed funds used during construction	3,449	2,652	2,420
Amortization of debt expense	(4,867)	(5,062)	(4,367)
Preferred dividends of subsidiaries	(225)	(215)	(227)
Other, net	6,401	1,164	5,895
Total other income (deductions)	(270,648)	(361,451)	(335,726)
Loss from continuing operations before income taxes	(255,519)	(108,938)	(224,151)
Provision for income taxes	86,756	46,912	50,979
Loss from continuing operations	(342,275)	(155,850)	(275,130)
Loss from discontinued operations, net of tax	(551)	(6,393)	(49,910)
Net loss	$ (342,826)	$ (162,243)	$ (325,040)
Basic earnings per common share			
Loss from continuing operations	$ (2.14)	$ (0.97)	$ (1.72)
Loss from discontinued operations, net of tax	$ (0.00)	$ (0.04)	$ (0.31)
Net loss	$ (2.14)	$ (1.01)	$ (2.03)
Diluted earnings per common share			
Loss from continuing operations	$ (2.14)	$ (0.97)	$ (1.72)
Loss from discontinued operations, net of tax	$ (0.00)	$ (0.04)	$ (0.31)
Net loss	$ (2.14)	$ (1.01)	$ (2.03)
Average common shares outstanding during the period:			
Basic	160,000	160,000	160,000
Diluted	160,000	160,000	160,000

The accompanying notes are an integral part of these consolidated financial statements.

American Water Works Company, Inc. and Subsidiary Companies
(formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies)
Consolidated Statements of Cash Flows
(In thousands, except per share data)

	Years Ended December 31,		
	2007	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	$ (342,826)	$ (162,243)	$ (325,040)
Adjustments			
Loss on sale of discontinued businesses	-	1,001	15,407
Depreciation and amortization	267,335	259,181	261,364
Impairment charges	509,345	227,802	420,370
Removal costs net of salvage	36,442	34,627	32,196
Provision for deferred income taxes	41,916	34,464	26,861
Amortization of deferred investment tax credits	(1,510)	(1,306)	(1,612)
Provision for losses on utility accounts receivable	17,553	26,706	27,485
Allowance for other funds used during construction	(7,759)	(5,980)	(5,810)
(Gain) loss on sale of assets	(7,326)	79	(6,517)
Gain on early extinguishment of debt	(13,113)	(3,739)	-
Other, net	(45,117)	9,734	29,383
Changes in assets and liabilities			
Receivables and unbilled utility revenues	(35,097)	3,094	4,589
Taxes receivable, including federal income	(23,111)	-	-
Other current assets	(1,171)	326	20,060
Accounts payable	6,860	7,214	23,100
Taxes accrued, including federal income	42,430	(56,970)	4,193
Interest accrued	16,092	(18,131)	4,564
Other current liabilities	10,757	(32,111)	(5,158)
Net cash provided by operating activities	473,712	323,748	525,435
CASH FLOWS FROM INVESTING ACTIVITIES			
Construction expenditures	(758,569)	(688,843)	(558,446)
Allowance for other funds used during construction	7,759	5,980	5,810
Acquisitions	(15,877)	(12,534)	(4,979)
Proceeds from sale of assets and securities	16,346	3,665	1,528
Proceeds from sale of discontinued operations	9,660	30,151	15,336
Removal costs from property, plant and equipment retirements	(9,852)	(20,446)	(17,928)
Receivable from affiliates	-	-	562
Net funds (restricted) released	5,829	(9,411)	27,952
Investment in equity investee	(1,874)	-	-
Net cash used in investing activities	(746,578)	(691,438)	(530,165)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long-term debt	3,869,109	682,498	494,322
Repayment of long-term debt	(2,350,725)	(637,479)	(66,039)
Net borrowings (repayments) under short-term debt agreements	(541,623)	345,682	(485,334)
Advances and contributions for construction, net of refunds	35,846	47,446	51,985
Change in cash overdraft position	42,198	-	-
Capital contributions	967,092	-	-
Debt issuance costs	(14,916)	(5,239)	(3,347)
Redemption of preferred stocks	(1,750,388)	(541)	(636)
Net cash provided by financing activities	256,593	332,367	(9,049)
Net decrease in cash and cash equivalents	(16,273)	(35,323)	(13,779)
Cash and cash equivalents at beginning of period	29,754	65,077	78,856
Cash and cash equivalents at end of period	$ 13,481	$ 29,754	$ 65,077
Cash paid during the year for:			
Interest, net of capitalized amount	$ 295,707	$ 402,370	$ 349,084
Income taxes, net of refunds	$ 17,823	$ 11,633	$ 43,694
Non-cash investing activity			
Capital expenditures acquired on account but unpaid as of year-end	$ 94,930	$ 73,595	$ 85,703
Non-cash financing activity			
Advances and contributions	$ 101,226	$ 72,892	$ 85,818
Capital contribution (See Note 10)	$ 100,000	$ 1,194,454	$ -

The accompanying notes are an integral part of these consolidated financial statements.

American Water Works Company, Inc. and Subsidiary Companies
(formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies)
Consolidated Statements of Changes in Common Stockholder's Equity and Comprehensive Income (Loss)
(In thousands, except per share data)

	Common Stock Shares	Common Stock Par Value	Paid-in Capital	Retained Earnings (Accumulated Deficit)	Accumulated Other Comprehensive Income (Loss)	Common Stockholder's Equity	Comprehensive Income (Loss)
Balance at December 31, 2004	160,000	$ 1,600	3,376,401	(249,009)	563	3,129,555	
Net loss	-	-	-	(325,040)	-	(325,040)	$ (325,040)
Market value adjustments for investments, net of tax of $125	-	-	-	-	(233)	(233)	(233)
Additional minimum pension liability, net of tax of $302	-	-	-	-	(472)	(472)	(472)
Foreign currency translation	-	-	-	-	906	906	906
Dividends on preferred stock	-	-	-	-	-	-	-
Total comprehensive loss							$ (324,839)
Balance at December 31, 2005	160,000	$ 1,600	$ 3,376,401	$ (574,049)	$ 764	$ 2,804,716	
Net loss	-	-	-	(162,243)	-	(162,243)	$ (162,243)
Equity investment by RWE	-	-	1,194,454	-	-	1,194,454	-
Market value adjustments for investments, net of tax of $254	-	-	-	-	471	471	471
Additional minimum pension liability, net of tax of $1,115	-	-	-	-	1,744	1,744	1,744
Recognition of employee benefit plan underfunded status	-	-	-	-	(21,919)	(21,919)	
Foreign currency translation	-	-	-	-	174	174	174
Dividends on preferred stock	-	-	-	-	-	-	-
Total comprehensive loss							$ (159,854)
Balance at December 31, 2006	160,000	$ 1,600	$ 4,570,855	$ (736,292)	$ (18,766)	$ 3,817,397	
Net loss	-	-	-	(342,826)	-	(342,826)	$ (342,826)
Equity investment by RWE	-	-	1,067,092	-	-	1,067,092	
Change in employee benefit plan funded status	-	-	-	-	924	924	
Pension plan amortized to periodic benefit cost:							
Prior service cost	-	-	-	-	36	36	36
Actuarial loss	-	-	-	-	72	72	72
Foreign currency translation	-	-	-	-	(649)	(649)	(649)
Total comprehensive loss							$ (343,367)
Balance at December 31, 2007	160,000	$ 1,600	$ 5,637,947	$ (1,079,118)	$ (18,383)	$ 4,542,046	

The accompanying notes are an integral part of these consolidated financial statements.

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American Water Works Company, Inc. and Subsidiary Companies (formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies) Notes to Consolidated Financial Statements

(In thousands, except per share data)

Note 1: Organization and Operation

American Water Works Company, Inc. ("AWW") and its subsidiaries (collectively referred to herein as the "Company"), formerly Thames Water Aqua US Holdings, Inc. ("TWAUSHI") and a wholly owned subsidiary of RWE Aktiengesellschaft ("RWE"), is the holding company for regulated and non-regulated subsidiaries throughout the United States of America and Ontario, Canada. The regulated subsidiaries provide water and wastewater services and, as public utilities, function under rules and regulations prescribed by state regulators. These regulated subsidiaries have similar long-term economic characteristics and are operationally segregated into the 20 U.S. states in which the Company operates regulated utilities. The non-regulated subsidiaries include distinctive lines of business including Homeowner Services, which provides water and sewer line protection plans for homeowners, the Operations and Maintenance contracts group, which conducts operation and maintenance of water and wastewater facilities for municipalities and the U.S. Military, among others, and Carbon Regeneration, which sells granular activated carbon technologies to help remove contaminants and improve the quality of drinking water.

RWE has announced its intention to divest the Company through an initial public offering ("IPO"). These consolidated financial statements represent the consolidated results of the Company, formerly issued under the name of TWAUSHI. On September 28, 2007, TWAUSHI, formerly the parent company of AWW, merged with and into AWW (the "Merger"). The IPO required filing of a registration statement with the U.S. Securities and Exchange Commission, which was filed on August 27, 2007 and subsequently amended on October 11, 2007 and January 29, 2008.

Prior to the merger, AWW was a wholly-owned subsidiary of TWAUSHI. As a result of the Merger, TWAUSHI, at the time an indirect wholly-owned subsidiary of RWE, was dissolved and AWW is the surviving entity. As the merger parties were each part of a group of entities under the common control of RWE, AWW recognized the transfer of the assets and liabilities of TWAUSHI at their respective carrying amounts as of the effective date of the Merger in accordance with Statement of Financial Accounting Standards No. 141, "Accounting for Business Combinations" ("SFAS 141"). In accordance with SFAS 141, as the merger parties were each part of a group of entities under common control of RWE, the Merger did not constitute a business combination and the method used by the Company to account for the merger was similar to the pooling method and was performed retroactively in these consolidated financial statements as if they had historically been a combined entity. Accordingly, the consolidated financial statements of AWW as of and at December 31, 2007, 2006 and 2005 include the accounts of TWAUSHI.

Note 2: Significant Accounting Policies

Principles of Consolidation

As a result of the Merger, the accompanying consolidated financial statements include the accounts of AWW and its subsidiaries, which include the accounts of the former TWAUSHI entity and its subsidiaries. The Company's results of operations are comprised of the combination of the formerly separate entities and their subsidiaries. Intercompany balances and transactions between subsidiaries have been eliminated. The Company uses the equity method to report its investments in two joint venture investments in each of which the Company holds a 50% voting interest and cannot exercise control over the operations and policies of the investments. Under the equity method, the Company records its interests as an investment and its percentage share of earnings as earnings or losses of investee.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. The Company considers benefit plan assumptions, the carrying values of goodwill and other long-lived assets, including regulatory assets, revenue recognition and accounting for income taxes to be its critical accounting estimates. The Company's significant estimates that are particularly sensitive to

change in the near term are amounts reported for pension and other postemployment benefits, contingency-related obligations and goodwill.

Regulation

The Company's regulated utilities are subject to regulation by the public utility commissions and the local governments of the states in which they operate (the "Regulators"). These Regulators have allowed recovery of costs and credits which the Company has recorded as regulatory assets and liabilities. Accounting for future recovery of costs and credits as regulatory assets and liabilities is in accordance with Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulation" ("SFAS 71"). This statement sets forth the application of generally accepted accounting principles for those companies whose rates are established by or are subject to approval by an independent third-party regulator. Under SFAS 71, regulated utilities defer costs and credits on the balance sheet as regulatory assets and liabilities when it is probable that those costs and credits will be recognized in the rate making process in a period different from the period in which they would have been reflected in operations by an non-regulated company. These deferred regulatory assets and liabilities are then reflected in the statement of operations in the period in which the costs and credits are reflected in the rates charged for service.

Property, Plant and Equipment

Property, plant and equipment consist primarily of utility plant. Additions to utility plant and replacements of retirement units of property are capitalized. Costs include material, direct labor and such indirect items as engineering and supervision, payroll taxes and benefits, transportation and an allowance for funds used during construction. The costs incurred to acquire and internally develop computer software for internal use are capitalized as a unit of property. The carrying value of these costs amounted to $29,103 and $44,652 at December 31, 2007 and 2006, respectively. The cost of repairs, maintenance, including planned major maintenance activities, and minor replacements of property is charged to maintenance expense as incurred.

When units of property are replaced, retired or abandoned, the recorded value thereof is credited to the asset account and charged to accumulated depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is recorded. In some cases, the Company recovers retirement costs through rates during the life of the associated asset and before the costs are incurred. These amounts result in a regulatory liability being reported based on the amounts previously recovered through customer rates, until the costs to retire those assets are incurred.

The cost of property, plant and equipment is depreciated using the straight-line average remaining life method.

Nonutility property consists primarily of buildings and equipment utilized by the Company for internal operations. This property is stated at cost, net of accumulated depreciation calculated using the straight-line method over the estimated useful lives of the assets, ranging from three to forty years.

Cash and Cash Equivalents

Substantially all cash is invested in interest-bearing accounts. All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

The Company had book overdrafts for certain of its disbursement accounts of $42,198 and $0 at December 31, 2007 and 2006, respectively. A book overdraft represents transactions that have not cleared the bank accounts at the end of the period. The Company transfers cash on an as-needed basis to fund these items as they clear the bank. The balance of the book overdraft is reported as short-term debt and the change in the book overdraft balance is reported as cash flows from financing activities.

Restricted Funds

Restricted funds represent proceeds received from financings for the construction and capital improvement of utility facilities. The proceeds of these financings are held in escrow until the

capital expenditures are incurred. Restricted funds expected to be released within 12 months subsequent to year-end are classified as current.

Utility Customer Accounts Receivable
Regulated utility customer accounts receivable represent amounts billed to water and wastewater customers on a cycle basis. Credit is extended based on the guidelines of the applicable Regulators and generally, collateral is not required.

Allowance for Uncollectible Accounts
Allowances for uncollectible accounts are maintained for estimated probable losses resulting from the Company's inability to collect receivables from customers. Accounts that are outstanding longer than the payment terms are considered past due. A number of factors are considered in determining the allowance for uncollectible accounts, including the length of time receivables are past due and previous loss history. The Company writes-off accounts when they become uncollectible. (See Note 5)

Non-regulated Trade and Other Receivables, Net
Non-regulated trade and other receivables, net consists of non-regulated trade accounts receivable and non-regulated unbilled revenues, net of a reserve for doubtful accounts and non-utility customer receivables of the regulated subsidiaries. In determining the reserve for uncollectible non-regulated accounts, the Company considers the length of time the trade accounts receivable are past due and the customer's current ability to pay their obligation. Unbilled receivables are accrued when service has been provided but has not been billed to customers. (See Note 6)

Materials and Supplies
Materials and supplies are stated at the lower of cost or net realizable value. Cost is determined using the average cost method.

Goodwill
The Company considers the carrying value of goodwill to be one of its critical accounting estimates. The Company believes the assumptions and other considerations used to value goodwill to be appropriate. However, if actual experience differs from the assumptions and considerations used in its analysis, the resulting change could have a material impact on the consolidated financial statements.

Goodwill is primarily associated with the acquisitions of American Water Works Company, Inc. in 2003 and E'town Corporation in 2001 (the "Acquisitions") and has been assigned to reporting units based on the fair values at the date of the Acquisitions. The regulated utility subsidiaries have been aggregated and deemed a single reporting unit as they have similar economic characteristics. In the non-regulated segment, the business is organized into seven reporting units for its non-regulated services. In accordance with Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets" ("SFAS 142"), goodwill is reviewed annually, or more frequently if changes in circumstances indicate the carrying value may not be recoverable. To test for impairment, the Company utilizes discounted estimated future cash flows, comparable public company analyses and all other available relevant fair value information to measure fair value for each reporting unit. This calculation is highly sensitive to the estimated future cash flows of each reporting unit, the discount rate assumed in these calculations, the market multiples of comparable companies and the estimated price per share of the Company's stock assumed in these calculations. Annual impairment reviews are performed in the fourth quarter of the calendar year, in conjunction with the timing of the completion of the Company's annual strategic business plan.

For each of the years ended December 31, 2007, 2006 and 2005, the Company determined that its goodwill, including goodwill of discontinued operations, was impaired and recorded impairments of $509,345, $227,802 and $396,348 respectively. (See Note 8)

Impairment of Long-Lived Assets

The Company considers the carrying value of long-lived assets to be one of its critical accounting estimates. The Company believes the assumptions and other considerations used to evaluate the carrying value of long-lived assets to be appropriate. However, if actual experience differs from the assumptions and considerations used in its estimates, the resulting change could have a material adverse impact on the consolidated financial statements.

Long-lived assets, other than goodwill, include land, buildings, equipment and long-term investments. Long-lived assets, other than investments and land, are depreciated over their estimated useful lives, and are reviewed for impairment whenever changes in circumstances indicate the carrying value of the asset may not be recoverable. Such circumstances would include items such as a significant decrease in the market value of a long-lived asset, a significant adverse change in the manner the asset is being used or planned to be used or in its physical condition, or a history of operating or cash flow losses associated with the use of the asset. In addition, changes in the expected useful life of these long-lived assets may also be an impairment indicator. When such events or changes occur, the Company estimates the fair value of the asset from future cash flows expected to result from the use and, if applicable, the eventual disposition of the assets and compares that to the carrying value of the asset. If the carrying value is greater than the fair value, an impairment loss is recorded.

The key variables that must be estimated include assumptions regarding sales volume, rates, operating costs, labor and other benefit costs, capital additions, assumed discount rates and other economic factors. These variables require significant management judgment and include inherent uncertainties since they are forecasting future events. If such assets are considered impaired, an impairment loss is recognized equal to the amount by which the assets carrying value exceeds its fair value.

The long-lived assets of the regulated utility subsidiaries are grouped on a separate entity basis for impairment testing as they are integrated state-wide operations that do not have the option to curtail service and generally have uniform tariffs. A regulatory asset is charged to earnings if and when future recovery in rates of that asset is no longer probable.

The Company considered the results of the goodwill impairment analysis as indicators that the carrying value of long-lived assets may not be recoverable and performed impairment analyses for long-lived assets, other than investments, in accordance with Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment of disposal of Long-Lived Assets" ("SFAS 144"). As a result of SFAS 144 impairment analyses, the Company recorded pretax charges of $0, $0, and $24,022 for the years ended December 2007, 2006 and 2005, respectively. The non-regulated impairment in 2005 primarily resulted from lower than expected growth, slower development compared with original expectations, and a building with a carrying value that exceeded its fair value. These charges are included in impairment charges in the statements of operations. The carrying values as of December 31, 2007, 2006 and 2005 were determined to be appropriate.

The Company holds other investments including investments in privately held companies and investments in joint ventures accounted for using the equity method. The Company's investments in privately held companies and joint ventures are classified as other long-term assets.

The fair values of long-term investments are dependent on the financial performance and solvency of the entities in which the Company invests, as well as volatility inherent in the external markets. If such assets are considered impaired, an impairment loss is recognized equal to the amount by which the asset's carrying value exceeds its fair value. As a result of fair value analyses, the Company recorded pretax charges of $0 for the year ended December 31, 2007, $750 for the year ended December 31, 2006 and $0 for the year ended December 31, 2005.

Advances and Contributions in Aid of Construction

Regulated utility subsidiaries may receive advances and contributions from customers, home builders and real estate developers to fund construction necessary to extend service to new areas. Advances for construction are refundable for limited periods of time as new customers begin to receive service or other contractual obligations are fulfilled. Advances which are no longer

refundable are reclassified to contributions in aid of construction. Contributions in aid of construction are permanent collections of plant assets or cash for a particular construction project. For ratemaking purposes, the amount of such contributions generally serves as a rate base reduction since they represent non-investor supplied funds. Non-cash utility property has been received, primarily from developers, as advances or contributions of $101,226, $72,892, and $85,818 for the years ended December 31, 2007, 2006 and 2005, respectively.

Generally, the Company depreciates utility plant funded by contributions and amortizes its contributions balance as a reduction to depreciation expense, producing a result which is functionally equivalent to reducing the original cost of the utility plant for the contributions. Certain of the Company's subsidiaries do not depreciate contributed property, based on regulatory guidelines. Amortization of contributions in aid of construction was $20,720, $16,697 and $14,960 for the years ended December 31, 2007, 2006 and 2005, respectively.

Recognition of Revenues

Revenues of the regulated utility subsidiaries are recognized as water and wastewater services are provided and include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the date of the latest meter reading to the end of the accounting period.

The Company has agreements with the United States Government to operate and maintain water and wastewater systems at various military bases pursuant to 50 year contracts ("military agreements"). The military agreements are subject to periodic price redetermination adjustments and modifications for changes in circumstance. Additionally, the Company has agreements ranging in length from one to 25 years with various municipalities to operate and maintain water and wastewater systems ("O&M agreements"). Revenue from these non-regulated operations is recognized as services are provided. (See Note 20)

Construction Contracts

In accordance with the American Institute of Certified Public Accountants' Statement of Position 81-1, "Accounting for Performance of Construction-Type and Certain Production Type Contracts," the Consolidated Statements of Operations include revenues and operation and maintenance expenses related to agreements for the design and construction of water and waste water treatment plants. Revenues from these construction projects are recognized over the contract term based on the estimated percentage of completion during the period compared to the total estimated services to be provided over the entire contract. Losses on contracts are recognized during the period in which the loss first becomes probable and estimable. Revenues recognized during the period in excess of billings on construction contracts are recorded as unbilled revenue. Billings in excess of revenues recognized on construction contracts are recorded as other current liabilities until the recognition criteria are met. Changes in contract performance and related estimated contract profitability may result in revisions to costs and revenues and are recognized in the period in which revisions are determined. Under these agreements, revenues were $32,141, $56,069 and $120,331 and operation and maintenance expenses were $34,543, $53,845 and $117,814 as of December 31, 2007, 2006 and 2005, respectively.

Taxes

The parent company and its subsidiaries participate in a consolidated federal income tax return for U.S. tax purposes. Members of the consolidated group are charged with the amount of federal income tax expense determined as if they filed separate returns.

Certain income and expense items are accounted for in different time periods for financial reporting than for income tax reporting purposes. The Company provides deferred income taxes on the difference between the tax basis of assets and liabilities and the amounts at which they are carried in the financial statements. These deferred income taxes are based on the enacted tax rates expected to be in effect when these temporary differences are projected to reverse. In addition, the regulated utility subsidiaries recognize regulatory assets and liabilities for the effect on revenues expected to be realized as the tax effects of temporary differences, previously flowed through to customers, reverse.

Investment tax credits have been deferred by the regulated utility subsidiaries and are being amortized to income over the average estimated service lives of the related assets.

The Company accounts for sales tax collected from customers and remitted to taxing authorities on a net basis

Allowance for Funds Used During Construction ("AFUDC")

AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds or a return on equity funds devoted to plant under construction. The regulated utility subsidiaries record AFUDC to the extent permitted by the Regulators.

Environmental Costs

Environmental expenditures that relate to current operations or provide a future benefit are expensed or capitalized as appropriate. Remediation costs that relate to an existing condition caused by past operations are accrued when it is probable that these costs will be incurred and can be reasonably estimated. Remediation costs accrued amounted to $6,600, $6,600 and $5,557 at December 31, 2007, 2006 and 2005, respectively. (See Note 7) The Company pursues recovery of incurred costs through all appropriate means, including regulatory recovery through customer rates.

New Accounting Standards

In December 2007, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards SFAS No. 160 ("SFAS 160"), "Noncontrolling Interests in Consolidated Financial Statements—An Amendment of ARB No. 51," which establishes new accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. SFAS 160 is effective for the Company on January 1, 2009. The Company is currently evaluating the effect, if any, that the adoption of SFAS 160 will have on its results of operations, financial position and cash flows.

In December 2007, the FASB issued Statement of Financial Accounting Standards No. 141(R) ("SFAS 141(R)"), "Business Combinations," which will significantly change the accounting for business combinations. SFAS 141(R) is effective for the Company for business combinations finalized on or after January 1, 2009. The Company is currently evaluating the effect, if any, that the adoption of SFAS 141(R) will have on its results of operations, financial position and cash flows.

In February 2007, the FASB issued Statement of Financial Accounting Standards No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115" ("SFAS 159"). This standard permits entities to choose to measure many financial instruments and certain other items at fair value. The objective is to improve financial reporting by providing entities with the opportunity to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently without having to apply complex hedge accounting provisions. This standard will be effective for the Company on January 1, 2008. The Company does not believe the standard will have a significant effect on its results of operations, financial position or cash flows.

In September 2006, the FASB issued Statement of Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106 and 132(R)," ("SFAS 158"). This statement requires the recognition of the overfunded or underfunded status of pension and other postretirement benefit plans on the balance sheet. Under SFAS 158, actuarial gains and losses, prior service costs or credits, and transition obligations and assets that have not been recognized in net periodic benefit cost under previous accounting standards will be recognized as a regulatory asset for the portion of the underfunded liability that meets the recovery criteria prescribed in SFAS 71 and as accumulated other comprehensive income, net of tax effects, for that portion of the underfunded liability that does not meet SFAS 71 regulatory accounting criteria. The Company adopted the recognition and disclosure requirements of the statement as of the end of fiscal year 2006.

In September 2006, the FASB issued SFAS No. 157, "Fair Value Measurements" ("SFAS 157"). SFAS 157 establishes a common definition for fair value to be applied to U.S. GAAP guidance requiring use of fair value, establishes a framework for measuring fair value, and expands disclosure about such fair value measurements. SFAS 157 is effective for fiscal years beginning after November 15, 2007. In February 2008, the FASB issued FASB Staff Position FAS 157-2 which allows a one-year deferral of adoption of SFAS 157 for nonfinancial assets and nonfinancial liabilities, except for items that are recognized or disclosed at fair value in the financial statements on a recurring basis. The Company is currently evaluating the impact on its financial statements of adopting SFAS 157.

In June 2006, the FASB issued Interpretation No. 48, "Accounting for Uncertainty in Income Taxes," ("FIN 48") an Interpretation of SFAS No. 109, "Accounting for Income Taxes." FIN 48 is intended to address inconsistencies among entities with the measurement and recognition in accounting for income tax deductions for financial statement purposes. Specifically, FIN 48 addresses the timing of the recognition of income tax benefits. FIN 48 requires the financial statement recognition of an income tax benefit when the Company determines that it is more-likely-than-not that the tax position will be sustained. FIN 48 is effective for fiscal years beginning after December 15, 2006. The Company adopted as required on January 1, 2007 and it did not have a significant effect on the Company's results of operations, financial position or cash flows. The Company elected to recognize accrued interest and penalties related to tax positions as a component of income tax expense.

During 2006, the Emerging Issues Task Force of the FASB ratified EITF Issue No. 06-3, "How Taxes Collected from Customers and Remitted to Governmental Authorities Should Be Presented in the Income Statement (That Is, Gross versus Net Presentation)" ("EITF 06-3"). The Task Force reached a consensus that the scope of EITF 06-3 includes any tax assessed by a governmental authority that is both imposed on and concurrent with a specific revenue-producing transaction between a seller and a customer, and that the presentation of such taxes is an accounting policy that should be disclosed. The Company's accounting policy is to present these taxes on a net basis (excluded from revenues).

Note 3: Acquisitions

On November 1, 2007, the Company acquired all of the outstanding capital stock of S.J. Services, Inc. ("SJS"), for $13,000 in cash, which included the assumption of long-term debt totaling $3,541, and incurred acquisition costs of $458. The acquisition was accounted for as a business combination and in accordance with SFAS 141. Accordingly, operating results of SJS from November 1, 2007 through December 31, 2007 are included in the Company's results of operations. The purchase price was allocated to the net tangible and intangible assets based upon their estimated fair values at the date of acquisition. The following table shows the purchase price allocation:

Property, plant and equipment	$	15,614
Current assets		2,162
Other long term assets		917
Goodwill		4,727
Total assets acquired		23,420
Current liabilities		491
Long term debt (including current portion)		2,791
Deferred taxes		1,114
Contributions in aid of construction		5,566
Total liabilities assumed		9,962
Net assets acquired	$	13,458

In addition to SJS, during 2007, the Company closed on the acquisitions of eight other regulated water systems. These water systems were acquired for an aggregate purchase price of $2,419.

As of December 31, 2007, the Company has entered into agreement with the City of Trenton, New Jersey to purchase the assets of the City's water system located in the four surrounding townships. The acquisition would add approximately thirty-nine thousand customers to the Company's customer base with a proposed purchase price of $100,000. The proposed purchase has been approved by the Trenton City Council and is awaiting approval from the New Jersey Board of Public Utilities. Included in other current assets is a $10,000 refundable deposit the Company made in December 2007 which is being held in an interest bearing escrow account as required by the bidding process.

Note 4: Utility Plant

The components of utility plant by category at December 31 are as follows:

	Range of Remaining Useful Lives	2007	2006
Water plant			
Land and other non-depreciable assets		$ 144,909	$ 141,092
Sources of supply	7 to 93 Years	488,477	464,328
Treatment and pumping facilities	2 to 90 Years	2,273,501	2,201,989
Transmission and distribution facilities	5 to 101 Years	5,462,209	5,141,382
Services, meters and fire hydrants	5 to 100 Years	2,027,746	1,889,105
General structures and equipment	3 to 70 Years	774,051	612,462
Wastewater plant	4 to 100 Years	506,049	451,251
Construction work in progress		299,917	276,405
		11,976,859	11,178,014
Less accumulated depreciation		2,776,950	2,572,673
		$ 9,199,909	$ 8,605,341

Utility plant depreciation expense amounted to $263,737 in 2007, $249,355 in 2006 and $249,524 in 2005. Included in the 2005 amount is $21,644 resulting from an information technology project that was abandoned.

Note 5: Allowance for Uncollectible Accounts

The following table summarizes the changes in the Company's allowances for uncollectible accounts:

	2007	2006	2005
Balance at January 1,	$ (23,061)	$ (15,051)	$ (9,748)
Amounts charged to expense	(17,553)	(26,706)	(27,485)
Amounts written off	22,192	21,538	24,677
Recoveries of amounts written off	(2,501)	(2,842)	(2,495)
Balance at December 31,	$ (20,923)	$ (23,061)	$ (15,051)

Note 6: Non-regulated Trade and Other Receivables, Net

Components of the Company's non-regulated trade and other receivables, net are as follows:

	2007	2006
Non-regulated trade accounts receivable	$ 28,028	$ 23,365
Allowance for doubtful accounts - non-regulated trade accounts receivable	(5,567)	(8,663)
Non-regulated unbilled revenue	17,232	12,624
Other	26,847	27,137
	$ 66,540	$ 54,463

Note 7: Regulatory Assets

The regulatory assets represent costs that are expected to be fully recovered from customers in future rates. Except for income taxes, regulatory assets are excluded from the Company's rate base and do not earn a return. The components of regulatory assets are as follows:

	2007	2006
Income taxes recoverable through rates	$ 228,562	$ 230,860
Debt and preferred stock expense	76,070	66,021
Deferred pension expense	102,130	106,622
Deferred other postretirement benefit expense	45,683	23,721
Deferred security costs	16,853	21,089
Deferred business services project expense	17,037	21,368
Deferred tank painting costs	18,502	16,537
Deferred rate case expense	11,854	6,675
Purchase premium recoverable through rates	60,869	61,079
Environmental remediation recoverable through rates	6,600	6,600
Coastal water project costs	15,739	-
Other	28,140	26,585
	$ 628,039	$ 587,157

The Company has recorded a regulatory asset for the additional revenues expected to be realized as the tax effects of temporary differences previously flowed through to customers reverse. These temporary differences are primarily related to the difference between book and tax depreciation on property placed in service before the adoption by the regulatory authorities of full normalization for rate making purposes. Full normalization requires no flow through of tax benefits to customers. The regulatory asset for income taxes recoverable through rates is net of the reduction expected in future revenues as deferred taxes previously provided, attributable to the difference between the state and federal income tax rates under prior law and the current statutory rates, reverse over the average remaining service lives of the related assets.

Debt expense is amortized over the lives of the respective issues. Call premiums on the redemption of long-term debt, as well as unamortized debt expense, are deferred and amortized to the extent they will be recovered through future service rates. Expenses of preferred stock issues without sinking fund provisions are amortized over 30 years from date of issue; expenses of issues with sinking fund provisions are charged to operations as shares are retired.

Pension expense in excess of the amount contributed to the pension plans is deferred by certain subsidiaries. These costs will be recovered in future service rates as contributions are made to the pension plan. The Company has regulatory assets of $46,933 and $44,813 at December 31, 2007 and 2006 which is the portion of the underfunded status that is probable of recovery through rates in future periods.

Postretirement benefit expense in excess of the amount recovered in rates through 1997 has been deferred by certain subsidiaries. These costs are recognized in the rates charged for water service and will be fully recovered over a 20-year period ending in 2012 as authorized by the

regulatory authorities. The Company has regulatory assets of $40,012 and $16,687 at December 31, 2007 and 2006 which is the portion of the underfunded status that is probable of recovery through rates in future periods.

The cost of additional security measures that were implemented to protect facilities after the terrorist attacks on September 11, 2001 has been deferred by certain subsidiaries. These costs are recognized in the rates charged for water service by certain subsidiaries.

Business services project expenses consist of reengineering and start-up activities for consolidated customer and shared administrative service centers that began operations in 2001. These costs are recognized in the rates charged for water service by certain subsidiaries.

Tank painting costs are generally deferred and amortized to current operations on a straight-line basis over periods ranging from 5 to 15 years, as authorized by the regulatory authorities in their determination of rates charged for service.

Purchase premium recoverable through rates is the recovery of the acquisition premium related to an asset acquisition by the Company's California subsidiary during 2002. As authorized for recovery by the California regulator, these costs are being amortized to operations based on an agreed schedule of mortgage style amortization. The recovery period is from May 2004 through December 2041.

Environmental remediation recoverable through rates is the recovery of costs incurred by the Company's California subsidiary under a settlement agreement entered into with the National Oceanic and Atmospheric Administration to improve habitat conditions in the Carmel River Watershed.

Coastal water project costs include certain preliminary costs associated with studying alternative projects to help solve water supply shortages in Monterey, California. In 2007, in accordance with the instructions of the California regulator, the Company reclassified $12,287 to Coastal water project costs that was included in construction work in progress at December 31, 2006. Coastal water project costs incurred through December 31, 2006 have been reviewed and approved for recovery. The Company believes it is probable that the costs incurred since the last rate review will also be recoverable.

Note 8: Goodwill

The Company reviews goodwill associated with its reporting units for impairment. The performance of the impairment test involves a two-step process. The first step of the impairment test involves comparing the fair value of a reporting unit with the reporting unit's carrying amount, including goodwill. If the carrying amount of the reporting unit exceeds its fair value, a second step is performed to determine the amount of the impairment loss. The impairment loss is determined by comparing the implied fair value of goodwill with the carrying amount of goodwill. The Company believes that the estimates of fair value are reasonable. The Company may be required to recognize additional impairments in the future, depending on, among other factors, a decline over a period of time in the valuation multiples of comparable water utilities, a decline in the market value of the Company's common stock and its value relative to the Company's book equity at the consummation of the IPO or a decline over a period of time of the Company's stock price following consummation of the IPO. A decline in the Company's forecasted results in the Company's business plan, such as changes in rate case results or capital investment budgets or changes in the Company's interest rates may also result in an incremental impairment charge. Further recognition of impairments of a significant portion of goodwill would negatively affect the Company's results of operations and total capitalization, the effect of which could be material and could make it more difficult for the Company to secure financing on attractive terms and maintain compliance with the Company's debt covenants.

For the years ended December 31, 2007, 2006 and 2005, the Company recorded impairment charges for goodwill, including discontinued operations, in the amount of $509,345, $227,802, and $396,348, respectively.

During the third quarter of 2007, as a result of the Company's debt being placed on review for possible downgrades and the proposed sale of the Company in an IPO, management determined that it was appropriate to update its valuation analysis before the next scheduled annual test.

Based on this assessment, the Company performed an interim impairment test and in the third quarter of 2007 the Company recorded an impairment charge to goodwill related to its Regulated Businesses in the amount of $243,345. The impairment charge was not due to any one significant event but represents the result of a decline in the estimated fair value of the Regulated Businesses from November 30, 2006. The decline was primarily due to slightly lower long-term earnings than previously forecasted caused by updated customer demand and usage expectations and expectations for timing of capital expenditures and rate recovery.

The Company completed its scheduled annual impairment test in the fourth quarter of 2007 and determined that impairment had occurred based upon information regarding the Company's market value in connection with the IPO. Management determined that the indicative fair value of the Company based on estimates of the IPO price range was the best evidence of the Company's market value and incorporated this indicated market value into the Company's valuation methodology. Based on the results of the impairment test, an impairment of $266,000 to the Company's carrying value was recognized.

The 2006 impairment charge was attributable to higher interest rates in the regulated business and a change in the potential net realizable value of an unregulated business.

The 2005 impairment charge was primarily attributable to a change in the Company's strategic business plan for the unregulated business and lower margins than previously forecasted in the regulated business

The change in the Company's goodwill assets, as allocated between the reporting units is as follows:

Reporting Unit	Balance as of Dec. 31, 2004	Goodwill reclassified to assets of discontinued operations	2005 Impairment Losses	Balance as of Dec. 31, 2005	Goodwill from Acquisitions	2006 Impairment Losses	Balance as of Dec. 31, 2006	Goodwill from Acquisitions	2007 Impairment Losses	Balance as of Dec. 31, 2007
Regulated	$ 3,387,071	$ -	$ (341,946)	$ 3,045,125	$ 2,608	$ (214,922)	$ 2,832,811	$ 3,804	$ (508,345)	$ 2,327,270
Operations & maintenance	-	-	-	-	-	-	-	-	-	-
Residuals	34,678	(21,016)	(7,951)	5,711	-	(5,711)	-	-	-	-
Underground	16,141	(16,141)	-	-	-	-	-	-	-	-
Carbon	3,138	-	(1,386)	1,752	-	-	1,752	-	-	1,752
Engineering	1,052	-	-	1,052	-	(1,052)	-	-	-	-
Homeowner services	121,800	-	-	121,800	-	-	121,800	-	-	121,800
Military	28,190	-	(22,050)	6,130	-	-	6,130	-	-	6,130
Total	$ 3,592,070	$ (37,157)	$ (373,343)	$ 3,181,570	$ 2,608	$ (221,685)	$ 2,962,493	$ 3,804	$ (508,345)	$ 2,456,952

Note 9: Preferred Stock Without Mandatory Redemption Requirements

Certain preferred stock agreements do not require annual sinking fund payments or redemption except at the option of the subsidiaries and are as follows:

Dividend Yield	Balance at December 31 2007	2006
4.50%	$ 1,720	$ 1,720
5.00%	1,968	1,968
5.50%	488	488
5.75%	392	392
	$ 4,568	$ 4,568

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Note 10: Long-Term Debt

The Company primarily incurs long-term debt to fund capital expenditures at the regulated subsidiaries. The components of long-term at December 31 are:

	Rate	Maturity Date	2007	2006
Long-term debt of American Water Works Company, Inc.				
Mandatory redeemable preferred stock (a)			$ -	$ 1,750,000
Long-term debt of American Water Capital Corp.				
Private activity bonds and government funded debt				
Floating rate (b)	3.20%-5.05%	2018-2032	86,860	86,860
Senior notes				
Fixed rate	5.39%-6.87%	2011-2037	2,712,000	623,000
RWE notes (c)				
Fixed rate			-	465,300
Long-term debt of other subsidiaries				
Private activity bonds and government funded debt				
Fixed rate	0%-6.88%	2009-2038	942,941	949,240
Floating rate (d)	3.65%-4.90%	2015-2032	178,145	178,145
Mortgage bonds				
Fixed rate	6.31%-9.71%	2008-2034	731,340	832,876
Senior debt				
Fixed rate	5.60%-9.10%	2008-2025	45,473	146,000
Mandatory redeemable preferred stock	4.60%-9.75%	2013-2036	24,644	25,032
Notes payable and other (e)	5.76%-11.77%	2008-2026	3,442	5,703
Long-term debt			$ 4,724,845	$ 5,062,156
Unamortized debt discount, net (f)			70,743	96,106
Total long-term debt			$ 4,795,588	$ 5,158,262

(a) Thames Water Investments Luxembourg ("TWILUX"), an affiliate and wholly owned subsidiary of RWE, was the holder of $1,750,000 of the Company's 5.9% preferred stock, par value $1, which was issued in connection with RWE's acquisition of American Water Works Company, Inc. One thousand seven hundred and fifty shares were authorized and outstanding at December 31, 2006.

(b) Tax-exempt bonds which are remarketed as money market bonds for periods up to 270 days (1 to 127 days during 2007). These bonds may be converted to other short-term variable-rate structures, a fixed-rate structure or subject to redemption.

(c) Debt funded by RWE (See Note 19)

(d) $169,585 of the total represents tax-exempt bonds which are sold at auction rates that are reset every 7 to 35 days. These bonds may be converted to other short-term variable-rate structures, a fixed-rate structure or subject to redemption. The remaining $8,560 represents tax-exempt bonds remarketed as money market bonds. See (b) above.

(e) Includes capital lease obligations of $1,982 and $2,191 at December 31, 2007 and 2006, respectively. Lease payments of $152, $171, $193, $215, $237 and $1,014 will be made in 2008, 2009, 2010, 2011, 2012 and thereafter, respectively.

(f) Includes fair value adjustments.

In 2007, the Company borrowed $1,750,000 from RWE and used the proceeds to redeem $1,750,000 of its 5.9% mandatory redeemable preferred stock.

Also during 2007, the Company issued senior notes in the principal amount of $2,117,000 and received equity contributions from RWE in the amount of $1,067,092. The Company used the proceeds from the senior notes and equity contributions to repay long-term and short-term RWE notes, repay outstanding commercial paper and for other corporate purposes amounting to $2,011,530, $624,446 and $548,116, respectively.

A portion of the RWE notes that were redeemed in 2007 were obtained for the use of certain of the Company's regulated subsidiaries. These notes were redeemed early resulting in a difference of $8,655 between the book value of the RWE notes and the cash consideration required to

extinguish the notes. As agreed with the applicable Regulators, the difference on extinguishment was deferred as a regulatory liability by the Company's regulated subsidiaries and will be amortized to Interest, net over the remaining lives of the original RWE notes for periods ranging from 2014 to 2034

The future sinking fund payments and maturities are as follows:

Year	Amount
2008	$ 96,455
2009	55,799
2010	45,158
2011	35,043
2012	32,254
Thereafter	4,460,136

The following long-term debt was issued in 2007:

Company	Type	Interest Rate	Maturity	Amount
American Water Capital Corp.	RWE notes - variable rate	5.72%	2009	$ 1,750,000
American Water Capital Corp.	Senior notes	5.39%-6.59%	2013-2037	2,117,000
Other subsidiaries	State financing authority loans and other	1.00%-1.62%	2013-2025	2,109
Total issuances				$ 3,869,109

In 2007, the Company assumed $3,347 of long-term debt consisting of senior notes and state financing authority loans with interest rates ranging from 0.00% to 9.10% and maturities ranging from 2008 to 2025 associated with the acquisition of SJS. This debt was recognized at fair value in the purchase accounting at $2,791. (See Note 3)

The following debt and preferred stock with mandatory redemption requirements were retired through optional redemption or payment at maturity during 2007:

Company	Type	Interest Rate	Maturity	Amount
Long-term debt				
American Water Capital Corp.	Senior notes - fixed rate	6.87%	2011	$ 28,000
American Water Capital Corp.	RWE notes - fixed rate	4.00%-6.05%	2007-2034	465,300
American Water Capital Corp.	RWE notes - variable rate	5.72%	2009	1,750,000
Other subsidiaries	Senior notes - fixed rate	7.25%-8.75%	2007-2028	101,531
Other subsidiaries		0%-10.06%	2007-2034	114,340
Preferred stock with mandatory redemption requirements				
American Water Works Company	RWE preferred stock - fixed rate	5.90%	2012	1,750,000
Other subsidiaries		4.60%-8.88%	2007-2019	388
Total retirements & redemptions				$ 4,209,559

Gains from early extinguishment of debt included in Interest, net amounted to $13,113, $3,739 and $0 in 2007, 2006 and 2005, respectively.

Interest, net includes interest income of approximately $10,985, $4,254 and $3,300 at December 31, 2007, 2006 and 2005, respectively.

Note 11: Short-Term Debt

The components of short-term debt at December 31 are as follows:

	2007	2006
RWE short-term notes	$ -	$ 398,230
Commercial paper, net of $680 and $1,395 discount at 12/31/07 and 12/31/06, respectively	169,267	321,339
Book overdraft	42,198	-
Other short-term debt	9,049	176
Total short-term debt	$ 220,514	$ 719,745

American Water Capital Corp. ("AWCC") had the following available capacity under its commercial paper program at December 31:

	2007	2006
Commercial paper program	$ 700,000	$ 700,000
Commercial paper program available capacity	530,053	377,266

On September 15, 2006, AWCC entered into an $800,000 unsecured revolving credit facility syndicated among a group of ten banks. This revolving credit facility, which terminates on September 15, 2012, is principally used to support the commercial paper program at AWCC and to provide up to $150,000 in letters of credit.

At December 31, AWCC had the following sub-limits and available capacity under the credit facility.

	2007	2006
Letter of credit sublimit	$ 150,000	$ 150,000
Letter of credit available capacity	60,659	85,986

The following table presents the short-term borrowing activity for AWCC for 2007 and 2006:

	2007	2006
Average borrowings	$ 207,210	$ 726,894
Maximum borrowings outstanding	720,964	2,222,500
Weighted average interest rates, computed on a daily basis	5.49%	5.30%
Weighted average interest rates, at December 31	5.62%	5.41%

Interest rates on advances under the credit facility are based on either prime or the London Interbank Offering Rate ("LIBOR") plus an applicable margin based upon credit ratings of the Company, as well as total outstanding amounts under the agreement at the time of the borrowing. The maximum LIBOR margin is 55 basis points.

The credit facility requires the Company to maintain a ratio of consolidated debt to consolidated capitalization of not more than 0.70 to 1.00.

At December 31, 2007, the Company had $96,211 of outstanding letters of credit, $89,341 of which was issued under the revolving credit facility noted above.

AWCC has entered into a one year $10,000 committed revolving line of credit with a financial institution. This line of credit will terminate on December 31, 2008 unless extended and is used primarily for short-term working capital needs. Interest rates on advances under this line of credit are based on either the prime rate of the financial institution or the applicable LIBOR rate for the term selected plus 25 basis points.

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Note 12: General Taxes

Components of general tax expense from continuing operations for the years presented are as follows:

	2007	2006	2005
Gross receipts and franchise	$ 71,360	$ 71,629	$ 69,237
Property and capital stock	75,172	75,132	77,535
Payroll	28,406	27,853	26,897
Other general	8,315	10,451	9,655
	$ 183,253	$ 185,065	$ 183,324

Note 13: Income Taxes

Components of income tax expense from continuing operations for the years presented are as follows:

	2007	2006	2005
State income taxes			
Current	$ 16,135	$ 13,808	$ 8,456
Deferred			
Current	2,079	(977)	590
Non-current	(11)	4,950	3,731
	18,203	17,781	12,777
Federal income taxes			
Current	30,213	-	17,274
Deferred			
Current	9,382	(15,213)	(7,431)
Non-current	30,468	45,704	29,971
Amortization of deferred investment tax credits	(1,510)	(1,360)	(1,612)
	68,553	29,131	38,202
	$ 86,756	$ 46,912	$ 50,979

A reconciliation of income tax expense from continuing operations at the statutory federal income tax rate to actual income tax expense is as follows:

	2007	2006	2005
Income tax at statutory rate	$ (89,432)	$ (38,128)	$ (78,453)
Increases (decreases) resulting from -			
State taxes, net of federal taxes	11,832	11,558	8,305
Change in valuation allowance	(4,727)	(3,870)	-
Flow through differences	2,780	2,363	2,655
Amortization of deferred investment tax credits	(1,510)	(1,360)	(1,612)
Subsidiary preferred dividends	799	707	745
Impairment charges	171,247	74,177	121,375
Other, net	(4,233)	1,465	(2,036)
Actual income tax expense	$ 86,756	$ 46,912	$ 50,979

The following table provides the components of the net deferred tax liability from continuing operations at December 31:

	2007	2006
Deferred tax assets:		
Advances and contributions	$ 521,323	$ 483,525
Deferred investment tax credits	13,495	13,936
Other postretirement benefits	71,124	63,155
Tax losses and credits	90,725	112,916
Pension benefits	119,523	130,897
Long-term debt	29,569	36,600
Capital loss not utilized	6,992	7,686
Other	82,000	82,327
	934,751	931,042
Valuation allowance	(29,021)	(37,746)
	905,730	893,296
Deferred tax liabilities:		
Utility plant, principally due to depreciation differences	1,370,241	1,297,602
Income taxes recoverable through rates	76,998	78,574
Security costs	6,980	8,861
Business services project expenses	2,158	4,248
Deferred other postretirement benefits	17,637	9,001
Deferred pension benefits	40,308	46,284
Other	30,326	32,129
	1,544,648	1,476,699
	$ (638,918)	$ (583,403)

At December 31, 2007 and 2006, the Company recorded federal net operating loss ("NOL") carryforwards of $91,554 and $175,266, respectively. The Company believes the federal NOL carryforwards are more likely than not to be recovered and require no valuation allowance. The federal NOL carryforwards will begin to expire in 2024. In addition, at December 31, 2007 and 2006, the Company recorded state NOL's of $381,623 and $358,556, respectively, the majority of which are offset by a valuation allowance because the Company does not believe these NOL's are more likely than not to be realized. The state NOL carryforwards will begin to expire in 2008.

At December 31, 2007 and 2006, the Company had Canadian NOL carryforwards of $20,155 and $21,930, respectively. The majority of these carryforwards are offset by a valuation allowance because the Company does not believe these NOL's are more likely than not to be realized. The Canadian NOL carryforwards will begin to expire in 2008.

At December 31, 2007 and 2006, the Company had capital loss carryforwards for federal income tax purposes of $19,977 and $21,960 respectively. The Company has recognized a full valuation allowance for the capital loss carryforwards because the Company does not believe these losses are more likely than not to be recovered.

The Company files income tax returns in the United States federal jurisdiction, and various states and foreign jurisdictions. With few exceptions, the Company is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2001.

In December 2006, the Internal Revenue Service ("IRS") completed its examination of the 2003 and 2004 tax years. No material findings or adjustments were proposed and a Form 4549, Examination No Change Report was issued.

During the course of the audit, the Company filed refund claims of $30,306. The majority of the refund claims are attributable to the carry back of NOL's generated in 2003. These claims procedurally require approval by the Joint Committee of Taxation ("JCT"). In March 2007, the IRS notified the Company that additional audit procedures were necessary to support the filing of the

JCT report. The Company anticipates receipt of a significant portion of the refund by December 31, 2008 and has reclassed the amount expected to be received to current income tax receivable.

The Company has state income tax examinations in progress and does not expect material adjustments to result.

The Company adopted FIN 48 effective January 1, 2007. The adoption did not have any impact to the Company's opening balance of retained earnings in 2007 because the positions taken were adequately reserved. The Company's gross FIN 48 liability, excluding interest and penalties, for unrecognized tax benefits decreased during 2007 as follows:

		2007
Balance at January 1	$	2,202
Decreases relating to tax authority settlements		(36)
Decreases due to lapse of statute of limitations		(524)
Balance at December 31	$	1,642

The ending liability balance does not include interest and penalties of $341, which is recorded as a component of income tax expense. The Company does not anticipate material changes to its unrecognized tax benefits within the next twelve months. If the Company sustains all of its positions an unrecognized tax benefit of $1,396 would impact the Company's effective tax rate.

Note 14: Employee Benefits

Pension and Other Postretirement Benefits

The Company maintains noncontributory defined benefit pension plans covering eligible non-union employees of its regulated utility and shared services operations. Benefits under the plans are based on the employee's years of service and compensation. The pension plans have been closed for any employees hired on or after January 1, 2006. Union employees hired on or after January 1, 2001 had their accrued benefit frozen and will be able to receive this benefit as a lump sum upon termination or retirement. Union employees hired on or after January 1, 2001 and non-union employees hired on or after January 1, 2006 are provided with a 5.25% of base pay defined contribution plan.

The Company's funding policy is to contribute at least the minimum amount required by the Employee Retirement Income Security Act of 1974. Pension plan assets are invested in a number of investments including equity and bond mutual funds, fixed income securities and guaranteed interest contracts with insurance companies.

Pension expense in excess of the amount contributed to the pension plans is deferred by certain regulated subsidiaries pending future recovery in rates charged for utility services as contributions are made to the plans. (See Note 7)

The Company also has several unfunded noncontributory supplemental non-qualified pension plans that provide additional retirement benefits to certain employees.

The Company maintains postretirement benefit plans providing varying levels of medical and life insurance to eligible retirees. The retiree welfare plans are closed for union employees hired on or after January 1, 2006. The plans had previously closed for non-union employees hired on or after January 1, 2002.

The Company's policy is to fund postretirement benefit costs accrued. Plan assets are invested in equity and bond mutual funds.

The obligations of the plans are dominated by obligations for active employees. Because the timing of expected benefit payments is so far in the future and the size of the plan assets are small relative to the Company's assets, the investment strategy is to allocate a large portion of assets to equities, which the Company believes will provide the highest return over the long-term period. The fixed income assets are invested in long duration debt securities in order to better match the duration of the plan liability.

The liabilities of the pension and other postretirement benefit plans were adjusted to their fair value at the time of the Acquisitions.

The Company periodically conducts an asset liability modeling study to ensure the investment

strategy is aligned with the profile of the obligations. The long-term goals are to maximize the plan funded status and minimize contributions and pension expense, while taking into account the potential volatility risks on each of these items.

The asset allocation for the Company's U.S. pension plan at December 31, 2007 and 2006 by asset category, are as follows:

	Target Allocation	Percentage of Plan Assets At December 31,	
Asset category	2007	2007	2006
Equity securities	60%	60%	60%
Fixed income	40%	40%	40%
Total	100%	100%	100%

The investment policy guidelines of the pension plan require that the fixed income portfolio has an overall weighted average credit rating of AA or better by Standard & Poor's and the minimum credit quality for fixed income securities must be BBB- or better. Up to 20% of the portfolio may be invested in collateralized mortgage obligations backed by the United States Government.

The Company's other postretirement benefit plans are partially funded. The asset allocation for the Company's other postretirement benefit plans at December 31, 2007 and 2006, by asset category, are as follows:

	Target Allocation	Percentage of Plan Assets At December 31,	
Asset category	2007	2007	2006
Equity securities	60%	61%	60%
Fixed income	40%	39%	40%
Total	100%	100%	100%

The postretirement benefit plan assets are invested in a manner consistent with the pension plan investment policy

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The following table provides a rollforward of the changes in the benefit obligation and plan assets for the most recent two years for all plans combined:

	Pension Benefits		Other Benefits	
	2007	2006	2007	2006
Change in benefit obligation				
Benefit obligation at January 1	$ 892,857	$ 869,922	$ 426,294	$ 427,853
Service cost	25,611	24,308	12,683	11,613
Interest cost	53,288	49,622	25,383	24,348
Plan participants' contributions	-	-	1,682	1,038
Amendments	-	507	-	(144)
Actuarial (gain) loss	(23,284)	(18,042)	5,656	(18,882)
Curtailments	-	(1,692)	-	(238)
Settlements	-	(619)	-	-
Special termination benefits	93	373	-	-
Gross benefits paid	(31,571)	(28,577)	(21,300)	(20,694)
Federal subsidy	-	-	1,546	1,400
Other	-	(2,945)	-	-
Benefit obligation at December 31	$ 916,994	$ 892,857	$ 451,944	$ 426,294
Change in Plan Assets				
Fair value of plan assets at January 1	$ 578,280	$ 499,416	$ 281,390	$ 243,249
Actual return on plan assets	25,535	55,562	4,403	29,284
Employer contributions	54,028	53,654	27,217	27,837
Plan participants' contributions	-	-	1,682	1,038
Benefits paid	(31,571)	(30,352)	(21,300)	(20,018)
Fair value of plan assets at December 31	$ 626,272	$ 578,280	$ 293,392	$ 281,390
Funded status at December 31	$ (290,722)	$ (314,577)	$ (158,552)	$ (144,904)
Amounts recognized in the balance sheet consist of:				
Current liability	$ (1,609)	$ (1,609)	$ (44)	$ (32)
Noncurrent liability	(289,113)	(312,968)	(158,508)	(144,872)
Net amount recognized	$ (290,722)	$ (314,577)	$ (158,552)	$ (144,904)

The following table provides the components of the Company's accumulated other comprehensive income and regulatory assets that have not been recognized as components of periodic benefit costs as of December 31

	Pension Benefits		Other Benefits	
	2007	2006	2007	2006
Net actuarial loss (gain)	$ 77,927	$ 79,956	$ 53,627	$ 31,309
Prior service cost (credit)	1,053	1,181	(14,482)	(15,663)
Transition obligation (asset)	-	-	867	1,041
Net amount recognized	$ 78,980	$ 81,137	$ 40,012	$ 16,687

At December 31, 2007 and 2006, the projected benefit obligation, accumulated benefit obligation and fair value of plan assets for pension plans with a projected obligation in excess of plan assets were as follows:

	Projected Benefit Obligation Exceeds the Fair Value of Plans' Assets	
	2007	2006
Projected benefit obligation	$ 917,000	$ 893,000
Fair value of plan assets	626,000	578,000

	Accumulated Benefit Obligation Exceeds the Fair Value of Plans' Assets	
	2007	2006
Accumulated benefit obligation	$ 793,000	$ 771,000
Fair value of plan assets	626,000	578,000

The accumulated postretirement benefit obligation exceeds plan assets for all of the Company's other postretirement benefit plans.

In August 2006, the Pension Protection Act (PPA) was signed into law in the U.S. The PPA replaces the funding requirements for defined benefit pension plans by requiring that defined benefit plans contribute to a 100% of the current liability funding target over 7 years. Defined benefit plans with a funding status of less than 80% of the current liability are defined as being "at risk" and additional funding requirements and benefit restrictions may apply. The PPA is effective for the 2008 plan year with short-term phase-in provisions for both the funding target and at-risk determination. The Company's qualified defined benefit plan is currently funded above the at-risk threshold, and therefore the Company expects that the plans will not be subject to the "at risk" funding requirements of the PPA. The Company is proactively monitoring the plan's funded status and projected contributions under the new law to appropriately manage the potential impact on cash requirements.

Minimum funding requirements for qualified defined benefit pension plans are determined by government regulations and not by accounting pronouncements. The Company plans to contribute at least amounts equal to the minimum required contributions in 2008 to the qualified pension plans. The Company plans to contribute its 2008 other postretirement benefit cost to its Voluntary Employee's Benefit Association Trust.

Information about the expected cash flows for the pension and postretirement benefit plans is as follows:

	Pension Benefits	Other Benefits
2008 expected employer contributions		
To plan trusts	$ 76,000	$ 27,352
To plan participants	1,610	44

The Company made 2008 contributions to fund pension benefits and other benefits of $23,000 and $6,838, respectively through February 2008.

The following table reflects the net benefits expected to be paid from the plan assets or the Company's assets:

	Pension Benefits	Other Benefits	
	Expected Benefit Payments	Expected Benefit Payments	Expected Federal Subsidy Payments
2008	$ 34,637	$ 19,442	$ 1,616
2009	37,489	21,646	1,749
2010	40,748	23,845	1,887
2011	44,224	26,257	2,014
2012	48,070	28,167	2,188
2013 - 2017	303,904	170,973	13,602

Because the above amounts are net benefits, plan participants' contributions have been excluded from the expected benefits.

Accounting for pensions and other postretirement benefits requires an extensive use of assumptions about the discount rate, expected return on plan assets, the rate of future compensation increases received by the Company's employees, mortality, turnover and medical costs. Each assumption is reviewed annually. The assumptions are selected to represent the average expected experience over time and may differ in any one year from actual experience due to changes in capital markets and the overall economy. These differences will impact the amount of pension and other postretirement benefit expense that the Company recognizes.

The significant assumptions related to the Company's pension and other postretirement benefit plans are as follows:

	Pension Benefits			Other Benefits		
	2007	2006	2005	2007	2006	2005
Weighted-average assumptions used to determine December 31 benefit obligations						
Discount rate	6.27%	5.90%	5.65%	6.20%	5.90%	5.65%
Rate of compensation increase	4.25%	4.25%	4.25%	N/A	N/A	N/A
Medical trend	N/A	N/A	N/A	graded from 8% in 2008 to 5% in 2014+	graded from 9% in 2007 to 5% in 2011+	graded from 10% in 2006 to 5% in 2011+
Weighted-average assumptions used to determine net periodic cost						
Discount rate	5.90%	5.65%	6.00%	5.90%	5.65%	6.00%
Expected return on plan assets	8.00%	8.25%	8.75%	7.38%	7.95%	8.40%
Rate of compensation increase	4.25%	4.25%	4.75%	N/A	N/A	N/A
Medical trend	N/A	N/A	N/A	graded from 9% in 2007 to 5% in 2011+	graded from 10% in 2006 to 5% in 2011+	graded from 10% in 2005 to 5% in 2010+

N/A - Assumption is not applicable.

The discount rate assumption was determined for the pension and postretirement benefit plans independently. A yield curve was developed for a universe containing the majority of U.S. - issued Aa - graded corporate bonds, all of which were non callable (or callable with make-whole provisions). For each plan, the discount rate was developed as the level equivalent rate that would produce the same present value as that using spot rates aligned with the projected benefit payments.

The expected long-term rate of return on plan assets is based on historical and projected rates of return for current and planned asset classes in the plans' investment portfolios. Assumed projected rates of return for each of the plans' projected asset classes were selected after analyzing historical experience and future expectations of the returns and volatility of the various asset classes. Based on the target asset allocation for each asset class, the overall expected rate of return for the portfolio was developed, adjusted for historical and expected experience of active portfolio management results compared to the benchmark returns and for the effect of expenses paid from plan assets. The Company's pension expense increases as the expected return on

assets decreases.

Assumed health care cost trend rates have a significant effect on the amounts reported for the other postretirement benefit plans. The health care cost trend rate is based on historical rates and expected market conditions. A one-percentage-point change in assumed health care cost trend rates would have the following effects:

	One-Percentage-Point Increase	One-Percentage-Point Decrease
Effect on total of service and interest cost components	$ 6,143	$ (5,001)
Effect on other postretirement benefit obligation	$ 57,868	$ (48,220)

The following table provides the components of net periodic benefit costs for the years ended December 31:

	2007	2006	2005
Components of net periodic pension benefit cost			
Service cost	$ 25,611	$ 24,308	$ 26,987
Interest cost	53,288	49,622	47,594
Expected return on plan assets	(47,052)	(42,304)	(41,136)
Amortization of:			
Prior service cost (credit)	127	494	710
Actuarial (gain) loss	262	1,482	384
Periodic pension benefit cost	$ 32,236	$ 33,602	$ 34,539
Special termination pension benefit charge	93	373	890
Curtailment charge	-	971	135
Settlement charge (credit)	-	65	240
Net periodic pension benefit cost	$ 32,329	$ 35,011	$ 35,804

Other changes in plan assets and benefit obligations recognized in other comprehensive income	
Amortization of prior service (credit) cost	$ (36)
Current year actuarial (gain) loss	(924)
Amortization of actuarial (gain) loss	(72)
Total recognized in other comprehensive income	$ (1,032)
Total recognized in net periodic benefit cost and comprehensive income	$ 31,297

	2007	2006	2005
Components of net periodic other postretirement benefit cost			
Service cost	$ 12,683	$ 11,613	$ 13,660
Interest cost	25,383	24,348	25,156
Expected return on plan assets	(21,065)	(19,689)	(18,657)
Amortization of:			
Transition obligation (asset)	173	173	282
Prior service cost (credit)	(1,180)	(1,145)	81
Actuarial (gain) loss	-	2,011	634
Periodic other postretirement benefit cost	$ 15,994	$ 17,311	$ 21,156
Curtailment charge	-	(18)	655
Net periodic other postretirement benefit cost	$ 15,994	$ 17,293	$ 21,811

The Company's policy is to recognize curtailments when the total expected future service of plan participants is reduced by greater than 10% due to an event that results in terminations and/or

retirements. The Company reflected curtailments in 2006 and 2005 due to a significant number of aggregate terminations and retirements at one of its subsidiaries

The estimated amounts that will be amortized from accumulated other comprehensive income and regulatory assets into net periodic benefit cost in 2008 are as follows:

	Pension Benefits	Other Benefits
Actuarial (gain) loss	$ 5	$ 774
Prior service cost (credit)	102	(1,180)
Transition obligation (asset)	-	173
Total	$ 107	$ (233)

Savings Plans for Employees

The Company maintains 401(k) savings plans that allow employees to save for retirement on a tax-deferred basis. Employees can make contributions that are invested at their direction in one or more funds. The Company makes matching contributions based on a percentage of an employee's contribution, subject to certain limitations. Due to the Company's discontinuing new entrants into the defined benefit pension plan, on January 1, 2006 the Company began providing an additional 5.25% of base pay defined contribution benefit for union employees hired on or after January 1, 2001 and non-union employees hired on or after January 1, 2006. The Company expensed contributions to the plans totaling $7,305 for 2007, $6,898 for 2006 and $5,511 for 2005. All of the Company's contributions are invested in one or more funds at the direction of the employee.

Employees' Investment Plan

Upon completion of the American Water Works Company, Inc. acquisition, the Company created the Employees' Investment Plan and converted the former American Water Works Company, Inc. Employees' Stock Ownership Plan into this plan. Each participating employee can elect to contribute an amount that does not exceed 2% of their wages. In addition to the employee's participation, the Company makes a contribution equivalent to 1/2% of each participant's qualified compensation, and matches 100% of the contribution by each participant. The Company made contributions to the plan totaling $1,010 for 2005 that were primarily invested in a retirement trust fund. This plan was discontinued as of May 22, 2005.

Long-Term Incentive Plan

The Company participates in a RWE long-term incentive plan for executives ("RWE LTIP"). Under the RWE LTIP, Company employees were granted 120,004 performance shares of RWE common stock which vest over three years beginning January 1, 2005. Subject to the vesting provisions, the performance shares are payable in cash. In accordance with SFAS 123R "Share-Based Payment", the performance shares have been accounted for as a liability. The liability will be remeasured at fair value at each reporting period until settlement. The Company recorded a liability of $8,398 and $4,271 related to the performance shares at December 31, 2007 and 2006, which has been included in Other current liabilities. For the years ended December 31, 2007, 2006 and 2005, the Company recognized approximately $4,127, $2,604 and $1,667, respectively, of share-based compensation expense related to the performance shares in operations and maintenance expense.

The fair value of the performance shares was estimated using Monte Carlo simulations. The fair value of the performance shares granted on January 1, 2005 was $25.09 per share of RWE common stock at the grant date and $81.54 and $65.42 per share of RWE common stock at December 31, 2007 and 2006.

The following table summarizes performance share transactions under the RWE LTIP plan:

	2005 tranche
Outstanding at January 1, 2007	104,816
Granted	-
Forfeited	(1,817)
Outstanding at December 31, 2007	102,999
Vested at December 31, 2007	102,999

Retention Bonuses
The Company established a retention bonus program that is intended to retain employees in key leadership roles through the timely completion of the IPO. If a participant remains employed by the Company through March 31, 2008, the participant will receive a cash bonus based on a predetermined percentage of his or her base salary in effect on January 1, 2006, or his or her hire date, if he or she was hired after January 1, 2006. For the years ended December 31, 2007, 2006 and 2005, the Company recognized approximately $2,498, $2,907 and $0, respectively, of expense related to the retention bonuses in operations and maintenance expense.

Completion Bonuses
The Company has offered a completion bonus to reward selected senior executives for their contributions to the IPO process. Each eligible executive is entitled to receive a cash bonus based on a predetermined percentage of his or her base salary in effect on January 1, 2006, or his or her hire date, if he or she was hired after January 1, 2006. For the years ended December 31, 2007, 2006 and 2005, the Company recognized approximately $832, $1,750 and $0, respectively, of expense related to the completion bonuses in operations and maintenance expense.

Note 15: Commitments and Contingencies
OMI/Thames Water Stockton, Inc. ("OMI/TW") is a 50/50 joint venture between a subsidiary of the Company and Operations Management International, Inc. ("OMI"). In February 2003, OMI/TW and the City of Stockton California (the "City") entered into a 20-year service contract for water, wastewater and storm water utilities capital improvements and management services. In 2007, OMI/TW and the City of Stockton mutually agreed to end the contract effective February 29, 2008, at which time the responsibility for management and operation of the system will be returned to the City. Under the agreement, OMI/TW is required to provide a warranty relating to certain construction activities and is required to pay for certain employee transition costs. The length and the exact nature of that warranty and certain other details are subject to the conclusion of a supplemental agreement still being negotiated by the parties. In addition, the City received a Settlement Communication from the California State Water Resources Control Board ("the Board") related to a discharge into an adjacent river. Under the agreement, OMI/TW is responsible for financial settlement of this matter with the Board. Given the uncertainties related to resolving the remaining issues surrounding the transition and termination of the contract, financial settlement of the Board matter and the construction warranty, the Company has recorded a loss reserve of approximately $4,000 at December 31, 2007.

The Company is also routinely involved in condemnation proceedings and legal actions incident to the normal conduct of its business. At December 31, 2007, the Company has accrued approximately $5,000 as probable losses and it is reasonably possible that losses could range up to $19,000 for these matters. For certain matters, the Company is unable to estimate any possible losses. The Company believes that damages or settlements, if any, recovered by plaintiffs in such claims or actions will not have a material adverse effect on the Company's results of operations, financial position or cash flows.

Commitments have been made in connection with certain construction programs. The estimated capital expenditures required under legal and binding contractual obligations amounted to $163,930 at December 31, 2007.

The Company's regulated subsidiaries maintain agreements with other water purveyors for the purchase of water to supplement their water supply. The Company's subsidiaries purchased water expense under these types of agreements amounted to approximately $92,403, $85,345, and $92,395 during the years ended December 31, 2007, 2006 and 2005, respectively. The estimated annual commitment related to the minimum quantities of water purchased is expected to approximate $44,678 in 2008, $43,016 in 2009, $43,625 in 2010, $44,386 in 2011, $45,417 in 2012 and $560,962 thereafter.

Note 16: Net loss per Common Share

Basic net loss per common share, loss from continuing operations per common share and loss from discontinued operations, net of tax per common share are based on the weighted average number of common shares outstanding. Diluted net loss per common share, loss from continuing operations per common share and loss from discontinued operations, net of tax per common share are based on weighted average number of common shares outstanding and potentially dilutive shares. The Company had no potentially dilutive shares for the years ended December 31, 2007, 2006 and 2005. All common shares are held by a wholly-owned subsidiary of RWE.

On November 5, 2007, the Company's Board of Directors authorized 500,000 shares of common stock, par value $.01 per share and declared a one hundred and sixty thousand-for-one common stock split effective November 7, 2007 for all common shares outstanding. The Company's par value of $1.00 per share changed to $.01 per share and $1,599 was transferred from paid-in capital to common stock to record the split. All share and per share data for all periods presented have been restated to give effect to the stock split.

Note 17: Fair Values of Financial Instruments

The following methods and assumptions were used by the Company in estimating its fair value disclosures for financial instruments:

Current assets and current liabilities: The carrying amount reported in the Consolidated Balance Sheets for current assets and current liabilities, including revolving credit debt due to the short-term maturities and variable interest rates, approximates their fair values.

Preferred stock with mandatory redemption requirements and long-term debt: The fair values of preferred stock with mandatory redemption requirements and long-term debt are estimated using discounted cash flow analyses based on current incremental financing rates for similar types of securities.

The carrying amounts and fair values of the financial instruments at December 31 are as follows:

2007	Carrying Amount	Fair Value
Preferred stocks with mandatory redemption requirments	$ 24,514	$ 25,264
Long-term debt (excluding capital lease obligations)	4,769,092	4,653,765

2006	Carrying Amount	Fair Value
Preferred stocks with mandatory redemption requirments	$ 1,774,863	$ 1,786,027
Long-term debt (excluding capital lease obligations)	3,381,208	3,390,536

Note 18: Operating Leases

The Company has entered into operating leases involving certain facilities and equipment. Rental expenses under operating leases were $34,946 for 2007, $36,136 for 2006 and $34,662 for 2005. The operating leases for facilities will expire over the next 20 years and the operating leases for equipment will expire over the next five years. Certain operating leases have renewal options ranging from one to five years.

At December 31, 2007, the minimum annual future rental commitment under operating leases that have initial or remaining non-cancelable lease terms in excess of one year are $28,248 in 2008, $27,128 in 2009, $23,527 in 2010, $17,704 in 2011, $11,901 in 2012 and $119,410 thereafter.

The Company has a series of agreements with various public entities to establish certain joint ventures, commonly referred to as "public-private partnerships". The Company agreed to transfer and convey some of its real and personal property ("facilities"), to various public entities, subject to lien of its General Mortgage Indenture, in exchange for an equal principal amount of Industrial Development Bonds ("IDBs"), to be issued by the various public entities under a state Industrial Development Bond and Commercial Development Act. The Company leased back the facilities under capital leases for a period of 40 years. The leases have payments that approximate the payments required by the terms of the IDBs. In accordance with Financial Accounting Standards Board Interpretation Number 39, "Offsetting of Amounts Related to Certain Contracts", the transaction is presented on a net basis. The carrying value of the facilities was $161,803 and $162,627 at December 31, 2007 and 2006, respectively.

At December 31, 2007, the minimum annual future rental commitment under these additional operating leases that have initial or remaining non-cancelable lease terms in excess of one year included in the proceeding minimum annual rental commitments are $3,471 in 2008, $3,475 in 2009, $3,472 in 2010, $3,472 in 2011, $3,472 in 2012 and $96,430 thereafter.

Note 19: Related Party Transactions

Thames Water Plc, formerly an affiliate and wholly owned subsidiary of RWE, provided certain management services to the Company which amounted to $0 in 2007, $1,386 in 2006 and $9,147 in 2005.

Thames Water International Services Limited, formerly an affiliate and wholly owned subsidiary of RWE, provided services of expatriate employees to the Company which amounted to $0 in 2007, $1,763 in 2006 and $4,970 in 2005.

Interest on the Company's borrowings with RWE amounted to $26,797, $131,005, and $93,907 in 2007, 2006 and 2005, respectively.

TWILUX, an affiliate and wholly owned subsidiary of RWE, was the holder of $1,750,000 of the Company's preferred stock. Preferred dividends included in interest expense amounted to $74,569, $103,270, and $103,250 in 2007, 2006 and 2005, respectively. The preferred stock was redeemed in 2007 utilizing the proceeds from $1,750,000 in variable rate borrowings from RWE. The variable rate borrowings from RWE were subsequently redeemed with proceeds from the senior notes issuance. (See Note 10)

The Company maintains agreements with both public and private water providers for the purchase of water to supplement water supply, particularly during periods of peak demand. The President and CEO of the Company is a Commissioner of one of these water providers. The Company purchased approximately $16,793, $16,374, and $16,693 of water from this provider in the years ended December 31, 2007, 2006 and 2005, respectively. The minimum purchase quantity amounts are known and the rates are set annually. Assuming an annual inflationary rate adjustment of 3.5%, the estimated commitments related to the minimum quantities of purchased water under these agreements are $14,925 in 2008, $15,448 in 2009, $15,988 in 2010, $16,548 in 2011, $17,127 in 2012 and $301,822 thereafter.

Note 20: Guarantees

A subsidiary holds a 50% interest in American Water-Pridesa LLC ("AW-Pridesa"), a Delaware limited liability company. Pridesa America Corporation, a former subsidiary of RWE also holds a 50% interest. AW-Pridesa has contracted with Tampa Bay Water ("Tampa Bay"), an interlocal governmental agency of the State of Florida, to remedy and operate the Tampa Bay Seawater Desalination Plant. The Company entered into a guarantee with Tampa Bay in November 2004 for the full and prompt performance of certain contractual obligations limited to a total aggregate liability of $35,000. Contractual obligations call for certain construction activities and management services to be completed satisfactorily. AW-Pridesa took over operation of the plant in January

2005. At December 31, 2007, the plant was fully operational and successful performance testing of the construction activities had been completed.

The Company provides financial guarantees or deposits to ensure performance of certain of its obligations on its non-regulated military agreements and O&M agreements. These guarantees and deposits totaled $475,278 and $476,244 at December 31, 2007 and 2006, respectively.

Note 21: Discontinued Operations

Based on management's ongoing evaluation of the non-regulated businesses, it was determined that the Company's Residuals, Underground, Ashbrook, and Engineering businesses were not meeting growth expectations and were not considered core businesses of the Company's operations. Accordingly, the Company sold and/or disposed of these businesses. As a result of these dispositions, the Company recorded a net gain/loss of $0 in 2007, a net loss of $1,001 in 2006, and a net loss of $15,407 in 2005.

In 2006, the Company sold a group of assets of the Residuals business for $2,500 and reported the related operations within discontinued operations. In June 2007, the Company sold another component of Residuals business for $9,660. The Company completed the sale of this component in 2007.

The Company's Underground business was sold for $27,651. As a result of the sale, the Company recorded a loss of $1,001 in 2006.

During the fourth quarter of 2005, the Company sold Engineering's Canadian operations, a provider of engineering services to corporate and municipal clients, for initial consideration of $489 and contingent consideration of $430. Furthermore, the Company disposed through abandonment components of Engineering's operations based in the United States. As a result of the disposition of these components of Engineering in 2005, the Company recorded a loss of $15,407 which included a goodwill write-off $16,216.

During the first quarter of 2005, the Company sold substantially all the assets of its Ashbrook subsidiary, a provider of wastewater treatment services, for $14,847. There was no gain or loss recorded at the time of sale.

A summary of the assets and liabilities classified as discontinued operations in the Consolidated Balance Sheets includes the following:

	2006
Assets of discontinued operations	
Non-utility property	$ 1,690
Other receivables, net	2,151
Other current assets	6,323
Goodwill	2,670
Total assets of discontinued operations	12,834
Liabilities of discontinued operations	
Accounts payable	654
Other liabilities	1,824
Total liabilities of discontinued operations	2,478
Net assets of discontinued operations	$ 10,356

A summary of discontinued operations presented in the Consolidated Statements of Operations include the following:

	2007	2006	2005
Operating revenues	$ 7,128	$ 59,872	$ 80,979
Operating expenses			
Operation, maintenance and depreciation	7,071	60,297	84,277
Impairment charges	-	6,117	34,936
Total operating expenses, net	7,071	66,414	119,213
Operating income (loss)	57	(6,542)	(38,234)
Other income (deductions)			
Interest, net	56	322	(21)
Other, net	(749)	1,875	1,135
Total other income (deductions)	(693)	2,197	1,114
Loss before income taxes	(636)	(4,345)	(37,120)
Provision for income taxes	(85)	1,047	(2,617)
Loss from operations	(551)	(5,392)	(34,503)
Loss on sale, net of tax benefit	-	(1,001)	(15,407)
Loss from discontinued operations	$ (551)	$ (6,393)	$ (49,910)

Note 22: Segment Information

The Company has two operating segments which are also the Company's two reportable segments referred to as the Regulated Businesses and Non-regulated Businesses segments. The Company's chief operating decision maker regularly reviews the operating results of the Regulated and Non-regulated Businesses segments to assess segment performance and allocate resources. The evaluation of segment performance and the allocation of resources are based on several measures. The measure that is most consistent with that used by management is adjusted earnings before interest and income taxes from continuing operations ("Adjusted EBIT"). Management has grouped the Company's businesses into its Regulated and Non-regulated Businesses segments based upon the products and services they provide and whether they function under the rules and regulations of the public utility regulatory environment.

The Regulated Businesses segment includes the Company's 23 utility subsidiaries that provide water and wastewater services to customers in 20 U.S. states. With the exception of one company, each of these public utility subsidiaries is subject to regulation by public utility commissions and local governments. In addition to providing similar products and services and being subject to the public utility regulatory environment, each of the regulated subsidiaries has similar economic characteristics, production processes, types and classes of customers and water distribution or wastewater collection processes. Each of these companies is also subject to both federal and state regulation regarding the quality of water distributed and the discharge of wastewater residuals.

The Non-regulated Businesses segment is comprised of non-regulated businesses that provide a broad range of non-regulated water and wastewater services and products including homeowner water and sewer line maintenance services, water and wastewater facility operations and maintenance services, granular carbon technologies and products for cleansing water and wastewater, wastewater residuals management services and water and wastewater facility engineering services.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies (see Note 2). The Regulated and Non-regulated Businesses

segment information includes intercompany costs that are allocated by American Water Works Service Company, Inc. and intercompany interest that is charged by AWCC, which are eliminated to reconcile to the consolidated results of operations. Inter-segment revenues, which are primarily recorded at cost plus mark-up that approximates current market prices, include carbon regeneration services and leased office space, furniture and equipment provided by the Company's non-regulated subsidiaries to its regulated subsidiaries.

Other includes corporate costs which are not allocated to the Company's subsidiaries, eliminations of inter-segment transactions, and fair value adjustments and associated income and deductions related to the Acquisitions which have not been allocated to the segments for evaluation of segment performance and allocation of resource purposes. The adjustments related to the Acquisitions are reported in Other, as they are excluded from segment performance measures evaluated by management. The following table includes the Company's summarized segment information:

	As of or for the Year Ended December 31, 2007			
	Regulated	Non-regulated	Other	Consolidated
Net operating revenues	$ 1,987,565	$ 242,678	$ (16,028)	$ 2,214,215
Depreciation and amortization	254,998	10,295	2,042	267,335
Impairment charges	-	-	509,345	509,345
Total operating expenses, net	1,490,794	225,600	482,692	2,199,086
Adjusted EBIT (1)	500,088	23,579		
Total assets	10,163,227	280,692	2,490,153	12,934,072
Capital expenditures	746,583	11,986	-	758,569

	As of or for the Year Ended December 31, 2006			
	Regulated	Non-regulated	Other	Consolidated
Net operating revenues	$ 1,854,618	$ 248,451	$ (10,002)	$ 2,093,067
Depreciation and amortization	243,311	13,990	1,880	259,181
Impairment charges	-	-	221,685	221,685
Total operating expenses, net	1,387,418	253,850	199,286	1,840,554
Adjusted EBIT (1)	468,701	(4,725)		
Total assets	9,439,975	339,761	3,003,323	12,783,059
Capital expenditures	662,135	26,708	-	688,843

	As of or for the Year Ended December 31, 2005			
	Regulated	Non-regulated	Other	Consolidated
Net operating revenues	$ 1,836,061	$ 310,771	$ (10,086)	$ 2,136,746
Depreciation and amortization	246,802	15,187	(625)	261,364
Impairment charges	-	4,850	380,584	385,434
Total operating expenses, net	1,373,677	319,135	332,359	2,025,171
Adjusted EBIT (1)	469,921	(106)		
Total assets	8,941,859	402,803	3,197,367	12,542,029
Capital expenditures	512,519	45,927	-	558,446

(1) Management evaluates the performance of its segments and allocates resources based on several factors, of which the primary measure is Adjusted EBIT. Adjusted EBIT does not represent cash flow for periods presented and should not be considered as an alternative to net income as an indicator of the Company's operating performance or as an alternative to cash flows as a source of liquidity. Adjusted EBIT as defined by the Company may not be comparable with Adjusted EBIT as defined by other companies.

American Water Works Company, Inc. and Subsidiary Companies
(formerly Thames Water Aqua US Holdings, Inc. and Subsidiary Companies)
Notes to Consolidated Financial Statements
(In thousands, except per share data)

The following table reconciles Adjusted EBIT, as defined by the Company, to loss from continuing operations before income taxes:

	For the Year Ended December 31, 2007		
	Regulated	Non-regulated	Total Segments
Adjusted EBIT	$ 500,088	$ 23,579	$ 523,667
Add:			
Allowance for other funds used during construction	7,759	-	7,759
Allowance for borrowed funds used during construction	3,449	-	3,449
Less:			
Interest, net	(219,371)	(8,629)	(228,000)
Preferred dividends of subsidiaries	(225)	-	(225)
Amortization of debt expense	(5,169)	-	(5,169)
Segments income from continuing operations before income taxes	$ 286,531	$ 14,950	301,481
Impairment charges			(509,345)
Interest, net			(55,165)
Other			7,510
Loss from continuing operations before income taxes			$ (255,519)

	For the Year Ended December 31, 2006		
	Regulated	Non-regulated	Total Segments
Adjusted EBIT	$ 466,701	$ (4,725)	$ 463,976
Add:			
Allowance for other funds used during construction	5,980	-	5,980
Allowance for borrowed funds used during construction	2,652	-	2,652
Less:			
Interest, net	(209,589)	(12,163)	(221,752)
Preferred dividends of subsidiaries	(273)	-	(273)
Amortization of debt expense	(5,196)	-	(5,196)
Segments income from continuing operations before income taxes	$ 262,275	$ (16,888)	245,387
Impairment charges			(221,685)
Interest, net			(144,218)
Other			11,578
Loss from continuing operations before income taxes			$ (108,938)

	For the Year Ended December 31, 2005		
	Regulated	Non-regulated	Total Segments
Adjusted EBIT	$ 469,921	$ (106)	$ 469,815
Add:			
Allowance for other funds used during construction	5,810	-	5,810
Allowance for borrowed funds used during construction	2,420	-	2,420
Less:			
Impairment charges	-	(4,850)	(4,850)
Interest, net	(202,901)	(12,301)	(215,202)
Preferred dividends of subsidiaries	(285)	-	(285)
Amortization of debt expense	(5,327)	-	(5,327)
Segments income from continuing operations before income taxes	$ 269,638	$ (17,257)	252,381
Impairment charges			(380,584)
Interest, net			(130,055)
Other			34,107
Loss from continuing operations before income taxes			$ (224,151)

Tennessee-American Water Company

(a subsidiary of American Water Works Company, Inc.)

Financial Statements

of and for years ended December 31, 2006 and 2005

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Report of Independent Auditors

To the Board of Directors and Stockholder of
Tennessee-American Water Company

In our opinion, the accompanying balance sheets and the related statements of income, of capitalization, of changes in common stockholder's equity and of cash flows present fairly, in all material respects, the financial position of Tennessee-American Water Company (a wholly-owned subsidiary of American Water Works Company, Inc.) at December 31, 2006 and 2005, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

PricewaterhouseCoopers LLP

March 16, 2007

TENNESSEE-AMERICAN WATER COMPANY
Balance Sheets
December 31, 2006 and 2005
(Dollars in thousands)

Assets

	2006	2005
Property, plant and equipment		
Utility plant - at original cost less accumulated depreciation	$ 137,140	$ 125,208
Current assets		
Cash and cash equivalents	121	115
Customer accounts receivable	2,483	1,038
Allowance for uncollectible accounts	(380)	(310)
Unbilled revenues	1,682	1,365
Accounts receivable - associated companies	5	322
Materials and supplies	292	297
Other	305	395
	4,508	3,222
Long-term assets		
Regulatory assets	14,134	15,400
Goodwill	75	-
Other	15	31
	14,224	15,431
	$ 155,872	$ 143,861

The accompanying notes are an integral part of these financial statements

TENNESSEE-AMERICAN WATER COMPANY
Balance Sheets
December 31, 2006 and 2005
(Dollars in thousands)

Capital and Liabilities

	2006	2005
Capitalization		
Common stockholder's equity	$ 41,466	$ 37,720
Preferred stock without mandatory redemption requirements	1,381	1,382
Long-term debt, excluding current portion	38,741	39,889
Total capitalization	81,588	78,991
Current liabilities		
Notes payable - associated companies	19,677	11,697
Current portion of long-term debt	1,139	97
Accounts payable	1,930	874
Accrued taxes	3,061	3,877
Other	2,630	3,153
	28,437	19,698
Long-term liabilities		
Deferred income taxes	25,644	25,589
Customer advances for construction	5,678	5,192
Deferred investment tax credits	1,193	1,269
Regulatory liability - cost of removal	1,908	1,837
Accrued pension expense	2,352	3,467
Accrued postretirement benefit expense	381	334
Other	430	424
	37,586	38,112
Contributions in aid of construction	8,261	7,060
Commitments and contingencies	-	-
	$ 155,872	$ 143,861

The accompanying notes are an integral part of these financial statements

TENNESSEE-AMERICAN WATER COMPANY
Statements of Income
For the Years Ended December 31, 2006 and 2005
(Dollars in thousands)

	2006	2005
Operating revenues	$ 33,999	$ 32,482
Operating expenses		
Operation and maintenance	19,996	17,627
Depreciation	4,586	4,061
Amortization	(148)	(137)
General taxes	3,467	3,643
(Gain) loss on disposition of property	(2)	16
	27,899	25,210
Operating income	6,100	7,272
Other income (deductions)		
Allowance for other funds used during construction	86	157
Other deductions, net	(44)	(45)
	42	112
Income before interest deductions and income taxes	6,142	7,384
Interest deductions (income)		
Interest on long-term debt	2,457	2,585
Interest on short-term debt	821	286
Amortization of debt expense	16	17
Other interest	26	5
Allowance for borrowed funds used during construction	(37)	(99)
	3,283	2,794
Income before income taxes	2,859	4,590
Provision for income taxes	1,305	1,956
Net income	1,554	2,634
Dividends on preferred stock	69	70
Income to common stock	$ 1,485	$ 2,564

The accompanying notes are an integral part of these financial statements

TENNESSEE-AMERICAN WATER COMPANY
Statements of Cash Flows
For the Years Ended December 31, 2006 and 2005
(Dollars in thousands)

	2006	2005
Cash flows from operating activities		
Net income	$ 1,554	$ 2,634
Adjustments:		
Depreciation and amortization	4,438	3,924
Removal costs net of salvage	399	344
Amortization, other	356	548
Provision for deferred income taxes	580	696
Amortization of deferred investment tax credits	(76)	(76)
Provision for losses on accounts receivable	567	664
Allowance for other funds used during construction	(86)	(157)
Other, net	(602)	174
Changes in assets and liabilities:		
Accounts receivable	(1,942)	(457)
Unbilled revenues	(317)	70
Other current assets	412	450
Accounts payable	1,056	(1,356)
Accrued taxes	(816)	543
Other current liabilities	(523)	186
Net cash provided by operating activities	5,000	8,187
Cash flows from investing activities		
Construction expenditures	(14,143)	(14,806)
Allowance for other funds used during construction	86	157
Acquisitions, net of cash acquired	(147)	-
Removal costs from property, plant and equipment retirements, net of salvage	(299)	(350)
Net cash used in investing activities	(14,503)	(14,999)
Cash flows from financing activities		
Repayment of long-term debt	-	(3,200)
Repayment of capital lease	(106)	(99)
Debt issuance costs	(4)	-
Net borrowings (repayments) of notes payable-associated companies	7,980	9,539
Customer advances and contributions, net of refunds	(552)	2,421
Capital contribution by stockholder	3,500	-
Redemption of preferred stock	(1)	(18)
Dividends paid	(1,308)	(2,490)
Net cash provided by financing activities	9,509	6,153
Net increase (decrease) in cash and cash equivalents	6	(659)
Cash and cash equivalents at beginning of year	115	774
Cash and cash equivalents at end of year	$ 121	$ 115
Cash paid during the year for:		
Interest, net of capitalized amount	$ 3,272	$ 2,777
Income taxes, net of refunds	$ 470	$ 350

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Statements of Capitalization
December 31, 2006 and 2005
(Dollars in thousands, except per share amounts)

	Call Price Per Share	2006	2005
Stockholder's equity			
Common stock - $1 par value, authorized 20,000,000 shares		$ 13,754	$ 13,754
13,754,234 shares issued and outstanding in 2006 and 2005			
Paid-in capital		8,289	4,789
Retained earnings		19,423	19,177
Total common stockholder's equity		41,466	37,720
Preferred stocks - $100 par value, authorized 70,000 shares			
Cumulative preferred stocks:			
5 00% series, 13,816 shares outstanding in 2006			
and 13,821 shares outstanding in 2005	$ 105.00	1,381	1,382
Total stockholder's equity		42,847	39,102
Long-term debt			
General mortgage bonds			
6 50% series due 2008		6,500	6,500
9 25% series due 2019		2,500	2,500
7 84% series due 2026		5,700	5,700
Notes payable to affiliate			
6 87% series due 2011		5,100	5,100
4 75% series due 2014		19,000	19,000
Obligation under capital lease		1,080	1,186
		39,880	39,986
Less: Current portion of long-term debt and capital lease obligation		(1,139)	(97)
Long-term debt, excluding current portion		38,741	39,889
Total capitalization		$ 81,588	$ 78,991

The accompanying notes are an integral part of these financial statements

TENNESSEE-AMERICAN WATER COMPANY
Statements of Changes in Common Stockholder's Equity
For the Years Ended December 31, 2006 and 2005
(Dollars in thousands, except per share amounts)

	Common Stock		Paid-in	Retained	
	Shares	Par Value	Capital	Earnings	Total
Balance at December 31, 2004	13,754,234	$ 13,754	$ 4,789	$ 19,033	$ 37,576
Net income	-	-	-	2,634	2,634
Dividends paid					
Preferred stock	-	-	-	(70)	(70)
Common stock, $0 18 per share	-	-	-	(2,420)	(2,420)
Balance at December 31, 2005	13,754,234	13,754	4,789	19,177	37,720
Net income	-	-	-	1,554	1,554
Dividends paid					
Preferred stock	-	-	-	(69)	(69)
Common stock, $0 09 per share	-	-	-	(1,239)	(1,239)
Capital contribution	-	-	3,500	-	3,500
Balance at December 31, 2006	13,754,234	$ 13,754	$ 8,289	$ 19,423	$ 41,466

The accompanying notes are an integral part of these financial statements

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 1: Organization and Operation

Tennessee-American Water Company (the Company) provides water service to approximately 73,900 (unaudited) customers. These services are provided in 12 communities located in six counties, three in the state of Tennessee and three in Georgia. As a public utility operating in Tennessee, the Company functions under rules and regulations prescribed by the Tennessee Regulatory Authority (the Commission). The Company is a wholly-owned subsidiary of American Water Works Company, Inc. (American). American is a wholly-owned subsidiary of Thames Water Aqua US Holdings, Inc., a wholly-owned subsidiary of RWE Aktiengesellschaft (RWE).

Note 2: Significant Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates.

Regulation

The Company has incurred various costs and received various credits, which have been reflected as regulatory assets and liabilities on its balance sheet. Accounting for such costs and credits as regulatory assets and liabilities is in accordance with Statement of Financial Accounting Standards (SFAS) No. 71, "Accounting for the Effects of Certain Types of Regulation." This statement sets forth the application of accounting principles generally accepted in the United States of America for those companies whose rates are established by or are subject to approval by an independent third-party regulator.

Under SFAS No. 71, regulated companies defer costs and credits on the balance sheet as regulatory assets and liabilities when it is probable that those costs and credits will be recognized in the rate-making process in a period different from the period in which they would have been reflected in income by an unregulated company. These deferred regulatory assets and liabilities are then reflected in the income statement in the period in which the same amounts are reflected in the rates charged for service.

Property, Plant and Equipment

Additions to utility plant and replacements of retirement units of property are capitalized. Costs include material, direct labor and such indirect items as engineering and supervision, payroll taxes and benefits, transportation and an allowance for funds used during construction. Repairs and maintenance are charged to current operations.

Note 2 (continued):

When units of property are replaced, retired or abandoned, the recorded value thereof is credited to the asset account and such value, together with the net cost of removal, is charged to accumulated depreciation. To the extent the Company recovers costs of removal or other retirement costs through rates after the retirement of costs are incurred, a regulatory asset is recorded. In some cases, the Company recovers retirement costs through rates during the life of the associated asset and before the costs are incurred. These amounts result in a regulatory liability being reported based on the amounts previously recovered through customer rates. Removal costs, net of salvage, of $399 and $344 are recorded in operation and maintenance expense as of December 31, 2006 and 2005, respectively

The cost of property, plant and equipment is depreciated using the straight-line average remaining life method.

Computer software is either purchased or developed in-house. The purchase price or development costs are capitalized as a unit of property. Software costs totaling $83 and $374 were capitalized during 2006 and 2005, respectively

Cash and Cash Equivalents

Substantially all of the Company's cash is invested in interest-bearing accounts. The Company considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents. There were no cash equivalents held at December 31, 2006 or 2005.

Accounts Receivable

The majority of the Company's accounts receivable are due from trade customers. Customer accounts receivable represent amounts billed to the Company's water customers on a cycle basis. When customers request an extended payment term, credit is extended based on Commission guidelines, and generally, collateral is not required.

Allowance for Uncollectible Accounts

The Company maintains allowances for uncollectible accounts for estimated probable losses resulting from the inability of the Company's customers to make required payments. Accounts outstanding longer than the payment terms are considered past due. The Company considers a number of factors in determining the allowance for uncollectible accounts, including the length of time trade accounts receivable are past due and the Company's previous loss history. The Company writes off accounts receivable when they become uncollectible.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 2 (continued):

The change in the Company's allowance for 2006 and 2005 are as follows:

	2006	2005
Balance as of January 1	$ 310	$ 164
Provision charged to expense	567	663
Accounts written-off	(606)	(571)
Recoveries of accounts previously written-off	109	54
Balance as of December 31	$ 380	$ 310

Materials and Supplies

Materials and supplies are stated at cost Cost is determined using the average cost method.

Advances and Contributions in Aid of Construction

The Company may receive advances and contributions from customers, real estate developers and builders to fund construction necessary to extend service to new areas Advances for construction are refundable for limited periods of time as new customers begin to receive service Amounts which are no longer refundable are reclassified to contributions in aid of construction.

Utility plant funded by advances and contributions is excluded from rate base. The Company depreciates contributed property and amortizes contributions in aid of construction at the composite rate of the related property For the years ended December 31, 2006 and 2005, cash advances and contributions were $466 and $1,395, and non-cash advances and contributions were $1,580 and $1,687, respectively.

Recognition of Revenues

Water and wastewater service revenues for financial reporting purposes include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the date of the latest meter reading to the end of the accounting period. Other operating revenues are recognized when services are performed

Income Taxes

The Company, its parent and affiliates participate in a consolidated federal income tax return. Federal income tax expense for financial reporting purposes is provided on a separate return basis.

Note 2 (continued):

Certain income and expense items are accounted for in different time periods for financial reporting than for income tax reporting purposes. Deferred income taxes have been provided on the difference between the tax bases of assets and liabilities and the amounts at which they are carried in the financial statements. These deferred income taxes are based on the enacted tax rates anticipated to be in effect when such temporary differences are expected to reverse. Regulatory assets and liabilities are recognized for the effect on revenues expected to be realized as the tax effects of temporary differences previously flowed through to customers reverse

Investment tax credits have been deferred and are being amortized to income over the average estimated service lives of the related assets.

Allowance for Funds Used During Construction (AFUDC)

AFUDC is a non-cash adjustment to income with a corresponding charge to utility plant, which represents the cost of borrowed funds and a return on equity funds devoted to plant under construction. AFUDC is recorded to the extent permitted by the Commission.

Environmental Costs

Environmental expenditures that relate to current operations or provide a future benefit are expensed or capitalized as appropriate Remediation costs that relate to an existing condition caused by past operations are accrued when it is probable that these costs will be incurred and can be reasonably estimated There were no remediation costs accrued at December 31, 2006 and 2005

Asset Impairment

Long-lived assets and certain identifiable intangible assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets, on a separate entity basis, may not be recoverable. If the sum of the future cash flows expected to result from the use of the assets and their eventual disposition is less than the carrying amount of the assets, an impairment loss is recognized Measurement of an impairment loss would be based on the fair value of the assets. A regulatory asset is charged to earnings if and when future recovery in rates of that asset is no longer probable.

Goodwill

Goodwill is associated with the Company's acquisition of Suck Creek Water System during December 2006 (Note 3) In connection with this acquisition, the Company recorded goodwill of $75. In accordance with the provisions of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," the goodwill is not amortized. These assets are reviewed for impairment annually or whenever events occurred indicating the carrying value may be impaired.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 2 (continued):

The components of goodwill at December 31 are as follows:

	2006	2005
Balance as of January 1	$ -	$ -
Acquistion of Suck Creek Water System	75	-
Balance as of December 31	$ 75	$ -

Reclassifications

Certain reclassifications have been made to conform previously reported data to the current presentation.

Note 3: Acquisition

On December 13, 2006, the Company completed its acquisition of the assets of the Suck Creek water system for $147. The acquired operations provided water services to approximately 209 (unaudited) customers at the time of acquisition. The acquisition was accounted for as a business purchase and the difference between the purchase price and the fair value of assets acquired less liabilities assumed at the date of the acquisition was recorded as goodwill.

The purchase price allocation is as follows:

Utility plant - at original cost less accumulated depreciation	$ 831
Deferred tax assets, net	48
Goodwill	75
Total assets acquired	954
Less: contributions in aid of construction	807
Net assets acquired	$ 147

The purchase price was arrived at through arms-length negotiations with the seller. The Company considered important regulatory, strategic and valuation considerations in arriving at the final purchase price. The Commission approved the purchase price and authorized the Company to use the original cost of utility plant, less accumulated depreciation, when establishing a rate base value for the acquired system. The depreciable utility plant will be recovered over the average remaining useful life

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 4: Utility Plant

The components of utility plant at December 31 are as follows:

	Range of remaining useful lives	2006	2005
Land and other non-depreciable assets	-	$ 2,023	$ 490
Sources of supply	17 to 29 Years	1,108	467
Treatment and pumping	3 to 58 Years	25,933	25,315
Transmission and distribution	10 to 74 Years	107,200	98,428
Services, meters and fire hydrants	7 to 100 Years	38,791	35,122
General structures and equipment	3 to 37 Years	13,889	13,979
Construction work in progress	-	1,596	1,063
		190,540	174,864
Less: accumulated depreciation		(53,400)	(49,656)
		$ 137,140	$ 125,208

Note 5: Regulatory Assets and Liabilities

The regulatory assets represent costs that are expected to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts recovered from customers in advance of incurring the costs. Except for income taxes, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return. The components of regulatory assets are as follows:

	2006	2005
Income taxes recoverable through rates	$ 9,878	$ 10,334
Pension expense	2,971	3,467
Business service project expense	888	1,023
Other	397	576
	$ 14,134	$ 15,400

The Company has recorded a regulatory asset for the additional revenues expected to be realized as the tax effects of temporary differences reverse. These temporary differences are primarily related to the difference between book and tax depreciation on property placed in service before the adoption by the Commission of full normalization for rate-making purposes. The regulatory asset for income taxes recoverable through rates is net of the reduction expected in future revenues as deferred taxes previously provided, attributable to the difference between

Note 5 (continued):

state and federal income tax rates under prior law and the current statutory rates, reverse over the average remaining service lives of the related assets

Pension expense in excess of the amount contributed to the pension plan has been deferred These costs will be recovered in future service rates as increased contributions are made to the plan

Business services project expenses consist of re-engineering and start-up activities for consolidated customer and shared administrative service centers that have been established by American. The Commission approved $1,349 for recovery in the June 2004 rate order These costs are being amortized to operations and maintenance expense over a ten year period

Note 6: Preferred Stocks

Preferred stock agreements contain provisions for redemption at various prices on 30 days notice at the Company's discretion. In the event of voluntary liquidation of the Company, the 5% series is redeemable at $100 per share provided a majority of the holders consent, or at $105 if they do not In the event of involuntary sale or governmental acquisition of the Company, all classes of preferred stock are redeemable at $100 per share. All call prices are on thirty days notice plus accrued dividends

In 2006, certain shareholders offered shares of preferred stock for sale back to the Company. Five shares of the 5 0% series were purchased

Note 7: Long-Term Debt

The general mortgage bonds are issuable in series No bonds senior to the general mortgage bonds may be issued so long as general mortgage bonds are outstanding The amount of bonds is limited only to the extend that long-term debt cannot exceed 65% of total capitalization Long-term debt is collateralized by utility plant.

The general mortgage bond indentures contain clauses restricting the declaration of common stock dividends and other distributions on capital stock if common stockholder's equity falls below a specified amount There were no restrictions at December 31, 2006 and 2005

The Company has entered into a capital lease for an office building. The lease for this building expires in 2013. The lease has a renewal option for two separate and successive periods of five years

Note 7 (continued):

Future minimum lease payments under this capital lease will amount to $217 in 2007, $221 in 2008, $225 in 2009, $229 in 2010, $232 in 2011, and $329 thereafter. Approximately $373 of the future minimum lease payments represents interest.

The senior notes payable to affiliate are unsecured and were issued to American Water Capital Corporation (AWCC), an affiliate, for the principal amount. The indenture for the 6.87% series note has a sinking fund provision that requires an annual retirement of $1,020 from 2007 through 2011.

In February 2007, the company increased its long-term notes payable to AWCC by $15,000. The proceeds of the financing were primarily used to reduce notes payable to associated companies.

Maturities of long-term debt, exclusive of sinking funds, will amount to $6,500 in 2008. There are no maturities in 2007, 2009, 2010 or 2011.

Note 8: Short-term Borrowings

The Company maintains a line of credit through AWCC for $20,000. The line was increased by $4,000 in 2006 per an amendment to the agreement with AWCC. The Company may borrow from, or invest in, the line of credit. No compensating balances are required under the agreements.

At December 31, 2006 and 2005, there were $19,677 and $11,697 of short-term borrowings outstanding, respectively. The weighted average annual interest rate on these borrowings was 5.48% and 3.33%, respectively. The unused line of credit at December 31, 2006 was $323.

During 2006, the Company received a capital contribution of $3,500 from American primarily used to pay down short-term debt.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 9: General Taxes

Components of general tax expense for the years presented in the statement of income are as follows:

	2006	2005
Gross receipts and franchise	$ 298	$ 484
Property and capital stock	2,471	2,546
Payroll	338	309
Miscellaneous	360	304
	$ 3,467	$ 3,643

Note 10: Income Taxes

Components of income tax expense for the years presented in the statement of income are as follows:

	2006	2005
State income taxes:		
Current	$ 43	$ 230
Deferred		
Current	6	(11)
Non-current	112	64
	161	283
Federal income taxes:		
Current	758	1,106
Deferred		
Current	32	(174)
Non-current	430	817
Amortization of deferred investment tax credits	(76)	(76)
	1,144	1,673
Total income taxes	$ 1,305	$ 1,956

A reconciliation of income tax expense at the statutory federal income tax rate to the actual income tax expense is as follows:

	2006	2005
Federal income tax at statutory rate of 35%	$ 1,000	$ 1,606
Increases (decreases) resulting from -		
State taxes, net of federal income taxes	105	184
Flow through difference	314	368
Amortization of investment tax credits	(76)	(76)
Other, net	(38)	(126)
	$ 1,305	$ 1,956

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 10 (continued):

The following table provides the components of the net deferred tax liability at December 31:

	2006	2005
Deferred tax assets:		
Advances and contributions	$ 1,375	$ 988
Deferred investment tax credits	468	498
Postretirement benefit expenses	198	219
Other	192	259
	2,233	1,964
Deferred tax liabilities:		
Utility plant, principally due to depreciation differences	23,449	22,971
Income taxes recoverable through rates	3,531	3,736
Other	897	846
	27,877	27,553
Net deferred tax liability	$ 25,644	$ 25,589

No valuation allowances were required on deferred tax assets at December 31, 2006 and 2005 as management believes it is more likely than not that deferred tax assets will be realized

Note 11: Rate Matters

As necessary, the Company applies to the Commission for changes in the rates charged for service. The rate increase request is based on the level of operating expenses and capital costs that are expected to be in effect when the rates become effective. The revenues requested are based on forecasted sales, operating expenses and investments for the test year selected by the Company

The Company received approval from the Commission to increase its annual rates by $297 for water service effective March 9, 2005.

On November 22, 2006 Tennessee American Water filed a petition with the Commission seeking an increase in its base tariffs The petition if approved would produce $6,380 in additional annual revenue, or an increase of 19 08%. The major drivers of the requested increase are: 1) rate recovery of $12,972 of additional rate base; 2) an increase in operations and maintenance expenses of $2,320; and 3) an increase in its weighted cost of capital of 57 basis points above the currently authorized level, including an increase in rate of return on equity to 11.0% from the currently authorized level of 9.9%. However, we can provide no assurance that any amount of the requested rate increase will be granted.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2006 and 2005
(Dollars in thousands)

Note 12: Employee Benefit Plans

Employees' Investment Plan

The Company previously participated in an Employees' Stock Ownership Plan that was merged into and replaced by the Employees' Investment Plan

The Employees' Investment Plan is sponsored by American, and generally all non-bargaining unit employees who were active in the Employees' Stock Ownership Plan on or before January 10, 2003 may participate by electing to contribute an amount that does not exceed 2% of their wages. In addition to the employees' participation, the Company made contributions equivalent to 1/2% of each participant's qualified compensation, and matches 100% of the contribution by each participant. The Company expensed contributions of $8 for 2005 that it made to the Employees' Stock Ownership Plan.

This plan was discontinued as of May 22, 2005.

Savings Plan for Employees

The Company maintains 401(k) Savings Plans that allow employees to save for retirement on a tax-deferred basis. Employees can make contributions that are invested at their direction in one or more funds. The Company makes matching contributions based on a percentage of an employee's contribution, subject to certain limitation. Due to the elimination of participants in the defined benefit pension plan, on January 1, 2006 the Company began providing an additional 5.25% of base pay defined contribution benefit for union employees hired on or after January 1, 2001 and non-union employees hired on or after January 1, 2006. The Company expensed contributions to the plan totaling $98 for 2006 and $72 for 2005. All of the Company's contributions are invested in one or more funds at the direction of the employee

Note 13: Postretirement Benefits

Pension Benefits

The Company participates in a noncontributory defined benefit pension plan sponsored by American covering employees hired before January 1, 2006. Benefits under the plan are based on the employee's years of service and average annual compensation for those 60 consecutive months of employment that yield the highest average. Pension cost of the Company is based on an allocation from American of the total cost related to the plan. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level

The Company's funding policy is to contribute at least the minimum amount required under the Employee Retirement Income Security Act of 1974. The Company made contributions to the American plan of $1,285 in 2006 and $512 in 2005.

Note 13 (continued):

Postretirement Benefits Other Than Pensions

The Company participates in an American plan that provides certain life insurance benefits for retired employees and certain health care benefits for retired employees and their dependents Employees, except non-bargaining unit employees hired on or after January 1, 2002, may become eligible for these benefits if they reach retirement age while still working for the Company. Retirees and their dependents under age 65 are covered by a point-of service managed care plan that requires co-payments or an HMO Employees who elect to retire prior to attaining age 65 are generally required to make contributions towards their medical coverage until attaining age 65. Retirees and their dependents age 65 and over are covered by a Medicare supplement plan. Costs of the Company are based on an allocation from American of the total cost related to the plan. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level.

The Company made contributions to trust funds established for these postretirement benefits of $900 in 2006 and $989 in 2005. The Company's policy is to fund postretirement benefits costs accrued.

Note 14: Related Party Transactions

American Water Works Service Company, Inc. (AWWS), a subsidiary of American, provides certain management services to the Company (administration, accounting, data processing, engineering, etc) and other operating water companies in the American system on an at-cost, not-for-profit basis in accordance with a management and service agreement

Purchases of such services by the Company were accounted for as follows:

	2006	2005
Included in operation and maintenance expense as a charge against income	$ 4,996	$ 3,715
Capitalized primarily in utility plant	248	708
	$ 5,245	$ 4,423

The Company has operating agreements with American Water Services, Inc. (AWS), a subsidiary of American, for the purchase of granular activated carbon at the Company's water treatment plant The agreements provide for AWS to regenerate the spent carbon and return it to the water treatment plant where it originated. Under the terms of the agreements, AWS will provide carbon for a period of 36 months. The carbon is scheduled for replacement at 36-month intervals and is warranted to perform to specific standards during the period. The Company paid $269 in 2006 and $270 in 2005 to AWS under these agreements

Note 14 (continued):

The Company maintains a line of credit through AWCC (See Note 7). The Company paid AWCC fees of $35 in 2006 and $16 in 2005 and interest on borrowings of $816 in 2006 and $286 in 2005

Note 15: Fair Values of Financial Instruments

The Company used the following methods and assumptions in estimating its fair value disclosures for financial instruments:

Current assets and current liabilities: The carrying amounts reported in the balance sheet for current assets and current liabilities approximate their fair value.

Long-term debt, including current maturities: The fair values of the Company's long-term debt are estimated using discounted cash flow analyses based on the Company's current incremental financing rates for similar types of securities

The carrying amounts and fair values of the Company's financial instruments at December 31 are as follows:

	2006		2005	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt, including current maturities and excluding capital leases	$ 38,800	$ 40,123	$ 38,800	$ 39,948

Note 16: Operating Leases

The Company has entered into operating leases involving certain equipment. Rental expenses under operating leases were $47 in 2006 and $37 in 2005. The operating leases for equipment expire over the next five years. Certain leases have renewal options ranging from two to five years.

At December 31, 2006, the minimum annual future rental commitments under operating leases that have initial or remaining non-cancelable lease terms in excess of one year are $49 in 2007 and 2008, $15 in 2009 and $13 in 2010 and 2011

Note 17: Commitments and Contingencies

Commitments have been made in connection with certain construction programs.

The Company is routinely involved in legal actions. In the opinion of management, none of these matters is expected to have a material adverse effect, if any, on the financial position, results of operations or cash flows of the Company.

Tennessee-American Water Company

(a wholly-owned subsidiary of American Water Works Company, Inc.)

Financial Statements

As of and for years ended December 31, 2007 and 2006

PRICEWATERHOUSECOOPERS

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Report of Independent Auditors

To the Board of Directors and Stockholder of
Tennessee-American Water Company

In our opinion, the accompanying balance sheets and the related statements of income, of capitalization, of changes in common stockholder's equity and of cash flows present fairly, in all material respects, the financial position of Tennessee-American Water Company (a wholly-owned subsidiary of American Water Works Company, Inc.) at December 31, 2007 and 2006, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

PricewaterhouseCoopers LLP

February 28, 2008

TENNESSEE-AMERICAN WATER COMPANY
Balance Sheets
December 31, 2007 and 2006
(Dollars in thousands)

Assets

	2007	2006
Property, plant and equipment		
Utility plant - at original cost less accumulated depreciation	$ 143,752	$ 137,140
Current assets		
Cash and cash equivalents	177	121
Customer accounts receivable	2,666	2,483
Allowance for uncollectible accounts	(277)	(380)
Unbilled revenues	1,866	1,682
Accounts receivable - associated companies	12	5
Materials and supplies	305	292
Prepaid taxes	289	203
Other	112	102
Total current assets	5,150	4,508
Regulatory and other long-term assets		
Regulatory assets	14,503	14,134
Goodwill	75	75
Other	-	15
Total regulatory and other long-term assets	14,578	14,224
Total assets	$ 163,480	$ 155,872

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Balance Sheets
December 31, 2007 and 2006
(Dollars in thousands)

Capitalization and Liabilities

	2007	2006
Capitalization		
Common stockholder's equity	$ 42,704	$ 41,466
Preferred stock without mandatory redemption requirements	1,381	1,381
Long-term debt (excluding current portion)	46,085	38,741
Total capitalization	90,170	81,588
Current liabilities		
Notes payable - associated companies	10,922	19,677
Current portion of long-term debt	7,656	1,139
Accounts payable	1,249	1,930
Accrued taxes	5,694	3,061
Other	1,723	2,630
Total current liabilities	27,244	28,437
Regulatory and other long-term liabilities		
Deferred income taxes	24,503	25,644
Customer advances for construction	5,963	5,678
Deferred investment tax credits	1,116	1,193
Regulatory liability - cost of removal	1,947	1,908
Accrued pension expense	2,139	2,352
Accrued postretirement benefit expense	427	381
Other	1,719	430
Total regulatory and other long-term liabilities	37,814	37,586
Contributions in aid of construction	8,252	8,261
Commitments and contingencies	-	-
Total capitalization and liabilities	$ 163,480	$ 155,872

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Statements of Income
For the Years Ended December 31, 2007 and 2006
(Dollars in thousands)

	2007	2006
Operating revenues	$ 37,583	$ 33,999
Operating expenses		
Operation and maintenance	20,334	19,656
Depreciation	4,660	4,586
Amortization	212	192
General taxes	3,912	3,467
Loss (gain) on disposition of property	-	(2)
Total operating expenses, net	29,118	27,899
Operating income	8,465	6,100
Other income (deductions)		
Allowance for other funds used during construction	64	86
Other income (deductions), net	6	(44)
Total other income (deductions)	70	42
Income before interest deductions and income taxes	8,535	6,142
Interest deductions (income)		
Interest on long-term debt	3,151	2,457
Interest on short-term debt	586	821
Amortization of debt expense	26	16
Other interest	1	26
Allowance for borrowed funds used during construction	(33)	(37)
Total interest deductions (income)	3,731	3,283
Income before income taxes	4,804	2,859
Provision for income taxes	2,121	1,305
Net income	2,683	1,554
Dividends on preferred stock	69	69
Income to common stock	$ 2,614	$ 1,485

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Statements of Cash Flows
For the Years Ended December 31, 2007 and 2006
(Dollars in thousands)

	2007	2006
Cash flows from operating activities		
Net income	$ 2,683	$ 1,554
Adjustments:		
Depreciation and amortization	4,872	4,778
Removal costs net of salvage	413	399
Amortization of debt costs	26	16
Provision for deferred income taxes	(750)	580
Amortization of deferred investment tax credits	(76)	(76)
Provision for losses on accounts receivable	432	567
Allowance for other funds used during construction	(64)	(86)
Other, net	88	(602)
Changes in assets and liabilities:		
Accounts receivable	(718)	(1,942)
Unbilled revenues	(184)	(317)
Other current assets	(116)	412
Accounts payable	(43)	1,056
Accrued taxes	2,633	(816)
Other current liabilities	(907)	(523)
Net cash provided by operating activities	8,289	5,000
Cash flows from investing activities		
Construction expenditures	(11,034)	(14,143)
Allowance for other funds used during construction	64	86
Acquisitions, net of cash acquired	-	(147)
Removal costs from property, plant and equipment retirements, net of salvage	(352)	(299)
Net cash used in investing activities	(11,322)	(14,503)
Cash flows from financing activities		
Proceeds from issuance of long-term debt	34,000	-
Repayment of long-term debt	(20,020)	-
Repayment of capital lease	(119)	(106)
Debt issuance costs	(107)	(4)
Net borrowings (repayments) of notes payable-associated companies	(8,755)	7,980
Customer advances and contributions, net of refunds	(465)	(552)
Capital contribution by stockholder	-	3,500
Redemption of preferred stock	-	(1)
Dividends paid	(1,445)	(1,308)
Net cash provided by financing activities	3,089	9,509
Net increase in cash and cash equivalents	56	6
Cash and cash equivalents at beginning of year	121	115
Cash and cash equivalents at end of year	$ 177	$ 121
Cash paid during the year for:		
Interest, net of capitalized amount	$ 3,433	$ 3,272
Income taxes, net of refunds	$ 1,223	$ 470
Capital Expenditures acquired on account but unpaid as of year end	$ 815	$ 1,453

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Statements of Capitalization
December 31, 2007 and 2006
(Dollars in thousands, except per share amounts)

	Call Price Per Share	2007	2006
Stockholder's equity			
Common stock - $1 par value, authorized 20,000,000 shares		$ 13,754	$ 13,754
13,754,234 shares issued and outstanding in 2007 and 2006			
Paid-in capital		8,289	8,289
Retained earnings		20,661	19,423
Total common stockholder's equity		42,704	41,466
Preferred stocks - $100 par value, authorized 70,000 shares			
Cumulative preferred stocks without mandatory redemption requirements:			
5.00% series, 13,816 shares outstanding in 2007 and 2006	$ 105.00	1,381	1,381
Total stockholder's equity		44,085	42,847
Long-term debt			
General mortgage bonds			
6.50% series due 2008		6,500	6,500
9.25% series due 2019		2,500	2,500
7.84% series due 2026		5,700	5,700
Notes payable to affiliate			
6.87% series due 2011		4,080	5,100
4.75% series redeemed 2007		-	19,000
5.62% series due 2019		19,000	-
5.39% series due 2013		15,000	-
Obligation under capital lease		961	1,080
		53,741	39,880
Less: Current portion of long-term debt and capital lease obligation		(7,656)	(1,139)
Long-term debt, net of current maturities		46,085	38,741
Total capitalization		$ 90,170	$ 81,588

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Statements of Changes in Common Stockholder's Equity
For the Years Ended December 31, 2007 and 2006
(Dollars in thousands, except per share amounts)

	Common Stock		Paid-in	Retained	
	Shares	Par Value	Capital	Earnings	Total
Balance at December 31, 2005	13,754,234	$ 13,754	$ 4,789	$ 19,177	$ 37,720
Net income	-	-	-	1,554	1,554
Dividends paid					
Preferred stock	-	-	-	(69)	(69)
Common stock, $0.09 per share	-	-	-	(1,239)	(1,239)
Capital contribution by stockholder	-	-	3,500	-	3,500
Balance at December 31, 2006	13,754,234	13,754	8,289	19,423	41,466
Net income	-	-	-	2,683	2,683
Dividends paid					
Preferred stock	-	-	-	(69)	(69)
Common stock, $0 10 per share	-	-	-	(1,376)	(1,376)
Balance at December 31, 2007	13,754,234	$ 13,754	$ 8,289	$ 20,661	$ 42,704

The accompanying notes are an integral part of these financial statements.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 1: Organization and Operation

Tennessee-American Water Company (the "Company") provides water service to approximately 74,540 (unaudited) customers. These services are provided in 12 communities located in 6 counties, 3 in the state of Tennessee and 3 in Georgia. As a public utility headquartered in Tennessee, the Company functions under rules and regulations prescribed by the Tennessee Regulatory Authority (the "Commission"). The Company is a wholly-owned subsidiary of American Water Works Company, Inc. ("AWW"). AWW is a wholly-owned subsidiary of RWE Aktiengesellschaft ("RWE").

Note 2: Significant Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates. The Company considers the carrying value of long-lived assets, including regulatory assets, revenue recognition and accounting for income taxes to be its critical accounting estimates.

Regulation

The Company is subject to regulation by the Commission and the local governments of the state of Tennessee and Georgia (the "Regulators"). These Regulators have allowed recovery of costs and credits which the Company has recorded as regulatory assets and liabilities. Accounting for future recovery of costs and credits as regulatory assets and liabilities is in accordance with Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulation" ("SFAS 71"). This statement sets forth the application of generally accepted accounting principles for those companies whose rates are established by or are subject to approval by an independent third-party regulator. Under SFAS 71, regulated utilities defer costs and credits on the balance sheet as regulatory assets and liabilities when it is probable that those costs and credits will be recognized in the rate making process in a period different from the period in which they would have been reflected in operations by a non-regulated company. These deferred regulatory assets and liabilities are then reflected in the statement of operations in the period in which the costs and credits are reflected in the rates charged for service.

Note 2 (continued):

Property, Plant and Equipment

Property, plant and equipment consist primarily of utility plant. Additions to utility plant and replacements of retirement units of property are capitalized. Costs include material, direct labor and such indirect items as engineering and supervision, payroll taxes and benefits, transportation and an allowance for funds used during construction. Repairs and maintenance are charged to current operations. When units of property are replaced, retired or abandoned, the recorded value thereof is credited to the asset account and such value, together with the net cost of removal, is charged to accumulated depreciation.

When units of property are replaced, retired or abandoned, the recorded value thereof is credited to the asset account and charged to accumulated depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates, a regulatory asset or liability may occur where timing differences exist between when the Company incurs costs of removal and when the Company recovers such costs in rates. Removal costs, net of salvage, are recorded as reductions to the regulatory liability or an increase to the regulatory asset, as applicable.

The cost of property, plant and equipment is depreciated using the straight-line average remaining life method.

Computer software is either purchased or developed in-house. The purchase price or development costs are capitalized as a unit of property. Software costs totaling $24 and $83 were capitalized during 2007 and 2006, respectively.

Utility plant acquisition adjustments represent the difference between the fair value of plant at the date of purchase and its original cost when first devoted to public service (less accumulated depreciation) and are amortized to expense over the useful lives of the corresponding purchased assets.

Cash and Cash Equivalents

Substantially all of the Company's cash is invested in interest-bearing accounts. The Company considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents. There were no cash equivalents held at December 31, 2007 or 2006.

Accounts Receivable

The majority of the Company's accounts receivable are due from trade customers. Customer accounts receivable represent amounts billed to the Company's water customers on a cycle basis. Credit is extended based on the guidelines of the applicable Regulators and generally, collateral is not required.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 2 (continued):

Allowance for Uncollectible Accounts

Allowances for uncollectible accounts are maintained for estimated probable losses resulting from the Company's inability to collect receivables from customers. Accounts that are outstanding longer than the payment terms are considered past due. A number of factors are considered in determining the allowance for uncollectible accounts, including the length of time receivables are past due and previous loss history. The Company writes-off accounts when they become uncollectible.

The following table summarizes the changes in the Company's allowance for uncollectible accounts:

	2007	2006
Balance as of January 1	380	$ 310
Provision charged to expense	432	567
Accounts written-off	(603)	(606)
Recoveries of accounts previously written-off	68	109
Balance as of December 31	$ 277	$ 380

Materials and Supplies

Materials and supplies are stated at the lower of cost or net realizable value. Cost is determined using the average cost method.

Advances and Contributions in Aid of Construction

The Company may receive advances and contributions from customers, home builders, real estate developers and others to fund construction necessary to extend service to new areas. Advances for construction are refundable for limited periods of time as new customers begin to receive service or other contractual obligations are fulfilled. Advances which are no longer refundable are reclassified to contributions in aid of construction. Contributions in aid of construction are permanent collections of plant assets or cash for a particular construction project. For ratemaking purposes, the amount of such advances and contributions generally serves as a rate base reduction, since they represent non-investor supplied funds.

The Company depreciates utility plant funded by contributions. The Company amortizes these amounts as a reduction to amortization expense, producing a result which is functionally equivalent to reducing the original cost of the utility plant for contributions. For the years ended December 31, 2007 and 2006, cash advances and contributions received were $675 and $466, and non-cash advances and contributions received were $1,005 and $1,580, respectively.

Note 2 (continued):

Recognition of Revenues

Water service revenues are provided and included in amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the date of the latest meter reading to the end of the accounting period.

Income Taxes

AWW and its subsidiaries participate in a consolidated federal income tax return for U.S. tax purposes. Members of the consolidated group are charged with the amount of federal income tax expense determined as if they filed separate returns. Federal income tax expense for financial reporting purposes is provided on a separate return basis.

Certain income and expense items are accounted for in different time periods for financial reporting than for income tax reporting purposes. Deferred income taxes have been provided on the difference between the tax bases of assets and liabilities and the amounts at which they are carried in the financial statements. These deferred income taxes are based on the enacted tax rates anticipated to be in effect when such temporary differences are projected to reverse. In addition, regulatory assets and liabilities are recognized for the effect on revenues expected to be realized as the tax effects of temporary differences previously flowed through to customers reverse.

Investment tax credits have been deferred and are being amortized to income over the average estimated service lives of the related assets.

The Company accounts for sales tax collected from customers and remitted to taxing authorities on a net basis.

Allowance for Funds Used During Construction ("AFUDC")

AFUDC is a non-cash adjustment to income with a corresponding charge to utility plant, which represents the cost of borrowed funds or a return on equity funds devoted to plant under construction. AFUDC is recorded to the extent permitted by the Regulators.

Environmental Costs

Environmental expenditures that relate to current operations or provide a future benefit are expensed or capitalized as appropriate. Remediation costs that relate to an existing condition caused by past operations are accrued when it is probable that these costs will be incurred and can be reasonably estimated. There were no remediation costs accrued at December 31, 2007 and 2006.

Note 2 (continued):

Asset Impairment

Long-lived assets and certain identifiable intangible assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. If the sum of the future cash flows expected to result from the use of the assets and their eventual disposition is less than the carrying amount of the assets, an impairment loss is recognized. Measurement of an impairment loss would be based on the fair value of the assets. A regulatory asset is charged to earnings if and when future recovery in rates of that asset is no longer probable.

Goodwill

Goodwill is associated with the Company's acquisition of Suck Creek Water System during 2006 (Note 3). In connection with this acquisition, the Company recorded goodwill of $75. In accordance with the provisions of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," the goodwill is not amortized. These assets are reviewed for impairment annually or whenever events occurred indicating the carrying value may be impaired.

The Company completed its most recent annual impairment assessment of goodwill effective November 30, 2007, utilizing its updated five-year business plan as the basis for development of discounted cash flows and an estimate of fair value. As a result of the comparison of the book carrying value, including goodwill, against the estimated fair value, the Company determined that no impairment exists.

The components of goodwill at December 31 are as follows:

	2007	2006
Balance as of January 1	$ 75	$ -
Acquistion of Suck Creek Water System	-	75
Balance as of December 31	$ 75	$ 75

Reclassifications

Certain reclassifications have been made to conform previously reported data to the current presentation.

Note 3: Acquisition

On December 13, 2006, the Company completed its acquisition of the assets of the Suck Creek water system for $147. The acquired operations provided water services to approximately 209 (unaudited) customers at the time of acquisition. The acquisition was accounted for as a business purchase and the difference between the purchase price and the fair value of assets acquired less liabilities assumed at the date of the acquisition was recorded as goodwill.

Note 3 (continued):

The purchase price allocation is as follows:

	2006
Utility plant - at original cost less accumulated depreciation	$ 831
Deferred tax assets, net	48
Goodwill	75
Total assets acquired	954
Less: Contributions in aid of construction	807
Net assets acquired	$ 147

The Commission approved the purchase price and authorized the Company to use the original cost of utility plant, less accumulated depreciation, when establishing a rate base value for the acquired system. The depreciable utility plant will be recovered over the average remaining useful life.

Note 4: Utility Plant

The components of utility plant by category at December 31 are as follows:

	Range of remaining useful lives	2007	2006
Land and other non-depreciable assets	-	$ 2,085	$ 2,023
Sources of supply	17 to 33 Years	1,102	1,108
Treatment and pumping	3 to 61 Years	26,324	25,933
Transmission and distribution	10 to 83 Years	113,482	107,200
Services, meters and fire hydrants	7 to 81 Years	42,462	38,791
General structures and equipment	3 to 83 Years	13,282	13,889
Construction work in progress	-	1,784	1,596
		200,520	190,540
Less: Accumulated depreciation		(56,768)	(53,400)
		$ 143,752	$ 137,140

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 5: Regulatory Assets

The regulatory assets represent costs that are expected to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts recovered from customers in advance of incurring the costs. Except for income taxes, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return.

The components of regulatory assets are as follows:

	2007	2006
Income taxes recoverable through rates	$ 9,660	$ 9,878
Deferred pension expense	2,759	2,971
Deferred business services project expense	753	888
Deferred rate case expense	988	245
Other	343	152
	$ 14,503	$ 14,134

The Company has recorded a regulatory asset for the additional revenues expected to be realized as the tax effects of temporary differences previously flowed through to customers reverse. These temporary differences are primarily related to the difference between book and tax depreciation on property placed in service before the adoption by the Commission of full normalization for rate-making purposes. The regulatory asset for income taxes recoverable through rates is net of the reduction expected in future revenues as deferred taxes previously provided, attributable to the difference between state and federal income tax rates under prior law and the current statutory rates, reverse over the average remaining service lives of the related assets.

Pension expense in excess of the amount contributed to the pension plan has been deferred. These costs will be recovered in future service rates as increased contributions are made to the plan.

Business services project expenses consist of re-engineering and start-up activities for consolidated customer and shared administrative service centers that have been established by AWW. The Commission approved $1,349 for recovery in the June 2004 rate order. These costs are being amortized to expense over a ten year period

The Company amortizes rate case expenditures over the Commission approved amortization period. Rate case proceeding expenditures probable of future recovery are deferred.

Note 6: Preferred Stocks

Preferred stock agreements contain provisions for redemption at various prices on 30 days notice at the Company's discretion. In the event of voluntary liquidation of the Company, the 5% series is redeemable at $100 per share provided a majority of the holders consent, or at $105 if they do not. In the event of involuntary sale or governmental acquisition of the Company, all classes of preferred stock are redeemable at $100 per share. All call prices are on thirty days notice plus accrued dividends.

In 2006, certain shareholders offered shares of preferred stock for sale back to the Company. Five shares of the 5.0% series were purchased.

Note 7: Long-Term Debt

The general mortgage bonds are issuable in series. No bonds senior to the general mortgage bonds may be issued so long as general mortgage bonds are outstanding. The amount of bonds is limited only to the extent that long-term debt cannot exceed 65% of total capitalization. Long-term debt is collateralized by utility plant.

The general mortgage bond indentures contain clauses restricting the declaration of common stock dividends and other distributions on capital stock if common stockholder's equity falls below a specified amount. There were no restrictions at December 31, 2007 and 2006.

The Company has entered into a capital lease for an office building. The lease for this building expires in 2013. The lease has a renewal option for two separate and successive periods of five years.

Future minimum lease payments under this capital lease will amount to $221 in 2008, $225 in 2009, $229 in 2010, $232 in 2011, $232 in 2012 and $97 thereafter. Approximately $275 of the future minimum lease payments represents interest.

The senior notes payable to affiliate are unsecured and were issued to American Water Capital Corporation ("AWCC"), a subsidiary of AWW, for the principal amount.

The Company issued notes payable to AWCC in the amount of $15,000 at a rate of 5.39% due in 2013. The proceeds of the financing were used to pay down a portion of the line of credit with AWCC.

The Company received proceeds from the issuance of $19,000, 5.62% series long term note payable issued to AWCC. A note payable issued to AWCC (4.75% due 2014) was redeemed by the Company. As agreed with the Regulators, the difference between the book value of the note and the cash consideration required to extinguish it was deferred as a regulatory liability in accordance with FAS 71. The regulatory liability recognized of $806 will be amortized as a component of net interest expense through 2014.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 7 (continued):

The indenture for the 6.87% series note has a sinking fund provision that requires an annual retirement of $1,020 from 2008 through 2010.

Maturities of long-term debt, exclusive of sinking funds, will amount to $6,500 in 2008 and $1,020 in 2011. There are no maturities in 2009, 2010 and 2012.

Note 8: Short-Term Borrowings

The Company maintains a line of credit through AWCC for $20,000. The line was increased by $4,000 in 2006 per an amendment to the agreement with AWCC. The Company may borrow from, or invest in, the line of credit. No compensating balances are required under the agreements.

At December 31, 2007 and 2006, there were $10,922 and $19,677 of short-term borrowings outstanding, respectively. The weighted average annual interest rate on these borrowings was 5.60 % and 5.48 %, respectively. The unused line of credit at December 31, 2007 was $9,078.

During 2006, the Company received a capital contribution of $3,500 from American primarily used to pay down short-term debt.

Note 9: General Taxes

Components of general tax expense for the years presented in the statement of income are as follows:

	2007	2006
Gross receipts and franchise	$ 492	$ 298
Property and capital stock	2,664	2,471
Payroll	356	338
Miscellaneous	400	360
	$ 3,912	$ 3,467

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 10: Income Taxes

Components of income tax expense for the years presented in the statement of income are as follows:

	2007	2006
State income taxes:		
Current	$ 429	$ 43
Deferred		
Current	10	6
Non-current	(107)	112
	332	161
Federal income taxes:		
Current	2,518	758
Deferred		
Current	49	32
Non-current	(702)	430
Amortization of deferred investment tax credits	(76)	(76)
	1,789	1,144
Total income taxes	$ 2,121	$ 1,305

A reconciliation of income tax expense at the statutory federal income tax rate to the actual income tax expense is as follows:

	2007	2006
Federal income tax at statutory rate of 35%	$ 1,682	$ 1,000
Increases (decreases) resulting from -		
State taxes, net of federal income taxes	217	105
Flow through difference	323	314
Amortization of investment tax credits	(76)	(76)
Other, net	(25)	(38)
	$ 2,121	$ 1,305

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 10 (continued):

The following table provides the components of the net deferred tax liability at December 31:

	2007	2006
Deferred tax assets:		
Advances and contributions	$ 5,467	$ 5,216
Deferred investment tax credits	438	468
Accrued other postretirement benefits	462	198
Other	779	192
	7,146	6,074
Deferred tax liabilities:		
Utility plant, principally due to depreciation differences	27,119	27,290
Income taxes recoverable through rates	3,334	3,531
Other	1,196	897
	31,649	31,718
Net deferred tax liability	$ 24,503	$ 25,644

No valuation allowances were required on deferred tax assets at December 31, 2007 and 2006 as management believes it is more likely than not that deferred tax assets will be realized.

Note 11: Rate Matters

As necessary, the Company applies to the Commission for changes in the rates charged for service. The revenues requested are based on forecasted sales, operating expenses, and investments for the first full year after the effective dates of the new rates. Differences between the forecast and the historical test year are identified.

On November 22, 2006, the Company filed a petition with the Commission seeking an increase in its base tariffs. On May 15, 2007, the Commission approved the motion awarding the Company an increase in rates of $4,080 or 12.2% effective May 22, 2007. The final order is pending but is not expected to defer from the approved motion.

On March 14, 2008 the Company filed a petition with the Commission seeking an increase in its base tariffs to produce additional revenues of $7,645 or 20.6% overall increase. Commission approval is required for the petition to become effective.

TENNESSEE-AMERICAN WATER COMPANY
Notes to Financial Statements
December 31, 2007 and 2006
(Dollars in thousands)

Note 12: Employee Benefit Plans

Savings Plan for Employees

The Company maintains a 401(k) savings plan that allows employees to save for retirement on a tax-deferred basis. Employees can make contributions that are invested at their direction in one or more funds. The Company makes matching contributions based on a percentage of an employee's contribution subject to certain limitations. Due to the Company's discontinuing new entrants into the defined benefit pension plan, on January 1, 2006 the Company began providing an additional 5.25% of base pay as a defined contribution benefit for union employees hired on or after January 1, 2001 and non-union employees hired on or after January 1, 2006. The Company expensed contributions to the plan totaling $160 for 2007, and $98 for 2006. All of the Company's contributions are invested in one or more funds at the direction of the employee.

Note 13: Postretirement Benefits

Pension Benefits

The Company participates in a noncontributory defined benefit pension plan sponsored by AWW covering employees hired before January 1, 2006. Benefits under the plan are based on the employee's years of service and average annual compensation for those 60 consecutive months of employment which yield the highest average. The pension plan has been closed for any employee hired on or after January 1, 2006. Union employees hired on or after January 1, 2001 had their accrued benefit frozen and will be able to receive this benefit as a lump sum upon termination or retirement. Union employees hired on or after January 1, 2001 and non-union employees hired on or after January 1, 2006 are provided with a 5.25% of base pay defined contribution plan. Pension cost of the Company is based on an allocation from AWW of the total cost related to the plan. Information regarding accumulated and projected benefit obligations is not prepared at the subsidiary level. The Company was allocated costs of $642 and $706 for 2007 and 2006, respectively.

The Company's funding policy is to contribute at least the minimum amount required under the Employee Retirement Income Security Act of 1974. The Company made contributions to the AWW plan of $855 in 2007 and $1,285 in 2006.

Note 13 (continued):

Postretirement Benefits Other Than Pensions

The Company participates in an AWW plan that provides certain life insurance benefits for retired employees and certain health care benefits for retired employees and their dependents. The retiree welfare plans are closed for union employees hired on or after January 1, 2006, and non-union employees hired on or after January 1, 1002. Retirees and their dependents under age 65 are covered by a point-of-service managed care plan that requires co-payments or an HMO. Employees who elect to retire prior to attaining age 65 are generally required to make contributions towards their medical coverage until attaining age 65. Retirees and their dependents age 65 and over are covered by a Medicare supplement plan. The Company was allocated costs of $869 and $947 for 2007 and 2006, respectively.

The Company made contributions to trust funds established for these postretirement benefits of $823 in 2007 and $900 in 2006. The Company's policy is to fund postretirement benefits costs accrued.

Note 14: Related Party Transactions

American Water Works Service Company, Inc. ("AWWS"), a subsidiary of AWW, provides certain management services to the Company (administration, accounting, data processing, engineering, etc.) and other operating water companies in the AWW system on an at-cost, not-for-profit basis in accordance with a management and service agreement.

Purchases of such services by the Company were accounted for as follows:

	2007	2006
Included in operation and maintenance expense as a charge against income	$ 4,734	$ 4,996
Capitalized primarily in utility plant	262	248
	$ 4,996	$ 5,245

Note 14 (continued):

The Company has operating arrangement with American Anglian Environmental Technologies, L.P. ("AAET"), a subsidiary of AWW, for the purchase of granular activated carbon at the Company's water treatment plant. The arrangement provide for AAET to regenerate the spent carbon and return it to the water treatment plant where it originated. Under the terms of the arrangement, AAET will provide carbon for a period of 36 months. The carbon is scheduled for replacement at 36-month intervals and is warranted to perform to specific standards during the period. The Company paid $198 in 2007 and $269 in 2006 to AAET under this arrangement.

The Company maintains a line of credit through AWCC (See Note 8). The Company paid AWCC fees of $43 in 2007 and $35 in 2006 and interest on borrowings of $517 in 2007 and $816 in 2006. Interest expense on long-term debt due to AWCC was $2,032 in 2007 and $1,251 in 2006.

Note 15: Fair Values of Financial Instruments

The Company used the following methods and assumptions in estimating its fair value disclosures for financial instruments:

Current assets and current liabilities: The carrying amounts reported in the balance sheet for current assets and current liabilities approximate their fair value.

Long-term debt, including current maturities: The fair values of the Company's long-term debt are estimated using discounted cash flow analyses based on the Company's current incremental financing rates for similar types of securities.

The carrying amounts and fair values of the Company's financial instruments at December 31 are as follows:

	2007		2006	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt, including current maturities and excluding capital leases	$ 52,780	$ 53,611	$ 38,800	$ 40,123

Note 16: Operating Leases

The Company has entered into operating leases involving certain equipment. Rental expenses under operating leases were $62 in 2007 and $47 in 2006. The operating leases for equipment expire in 2009. Certain leases have renewal options ranging from 2 to 5 years.

At December 31, 2007, the minimum annual future rental commitments under operating leases that have initial or remaining non-cancelable lease terms in excess of one year are $5 in 2008, $3 in 2009 and none thereafter.

Note 17: Commitments and Contingencies

Commitments have been made in connection with certain construction programs.

The Company is routinely involved in legal actions. In the opinion of management, none of these matters is expected to have a material adverse effect, if any, on the financial position, results of operations or cash flows of the Company.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller

GENERAL

Question:

5. Provide (six) copies of the Annual Stockholder Reports, the 10K reports, and 10Q reports for TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last three (3) years.

Response:

Attached is the 2007 Audited Financial Statements for AWW which includes information for 2005-2007. Also attached are the 2005-2007 Audited Financial Statements for TAWC. Neither AWW or TAWC are currently publicly traded and have not filed 10K or 10Q reports for 2005-2007.

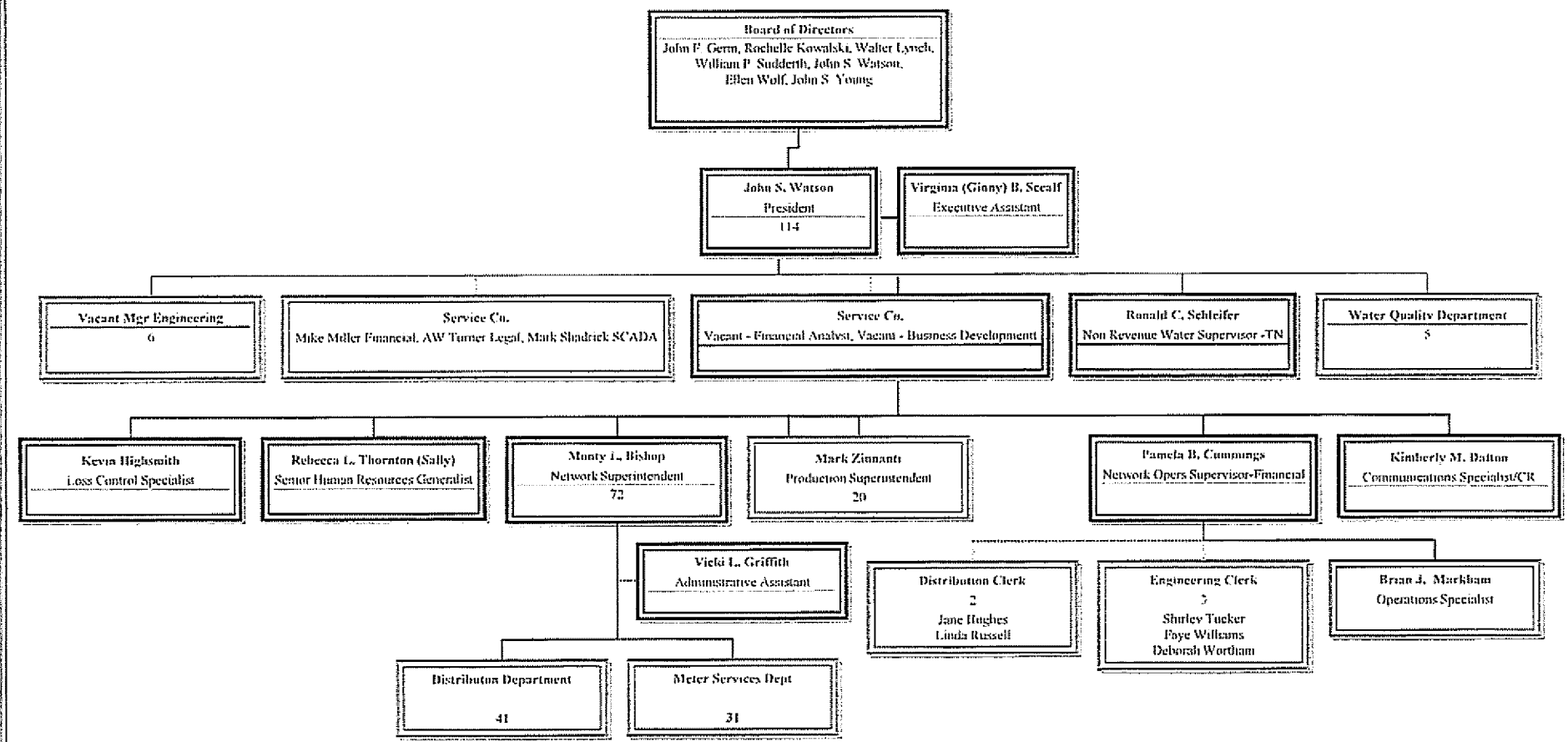
Chart Creation Date: 11/30/1999

Last Modification Date: 2/12/2008

Last Print Date: 2/12/2008

Prepared By: Sally Thornton

Tennessee-American Water Company



Number of Associates
Actual: 109
Authorized: 114
SE Region : 5
Total: 119

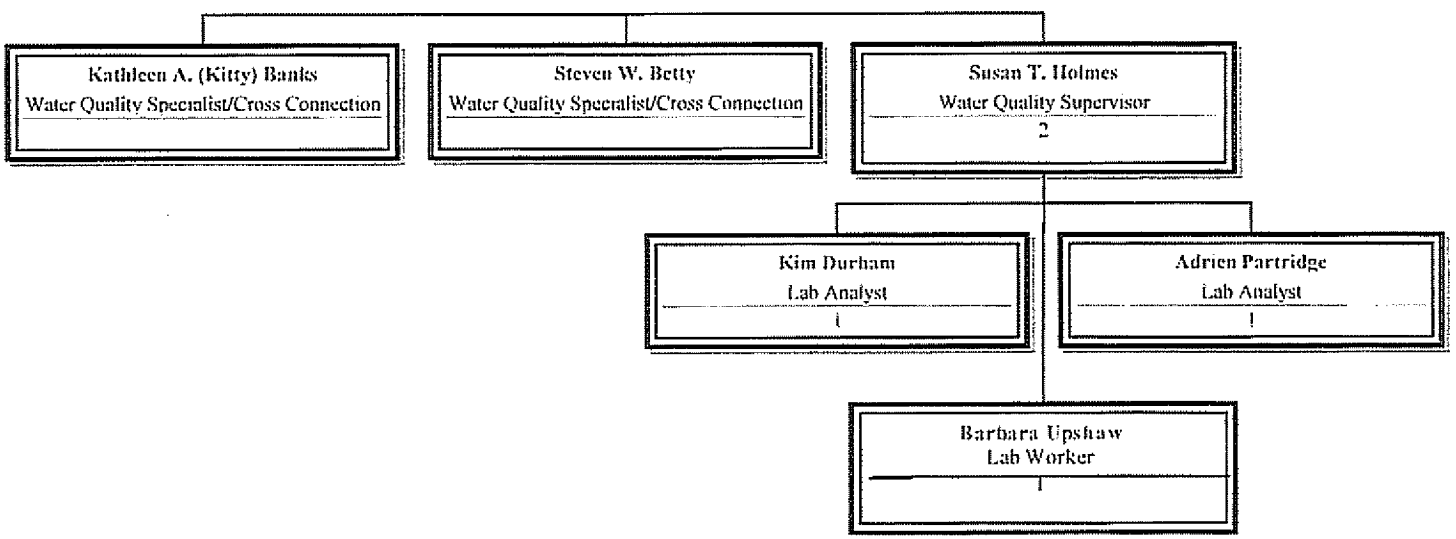
Chart Creation Date: 11/30/1999

Last Modification Date: 3/12/2008

Last Print 1/7/2008

Prepared By: Sally Thornton

Tennessee-American Water Company
Water Quality Department - Operations



Number of Associates
Actual: 6
Authorized: 6

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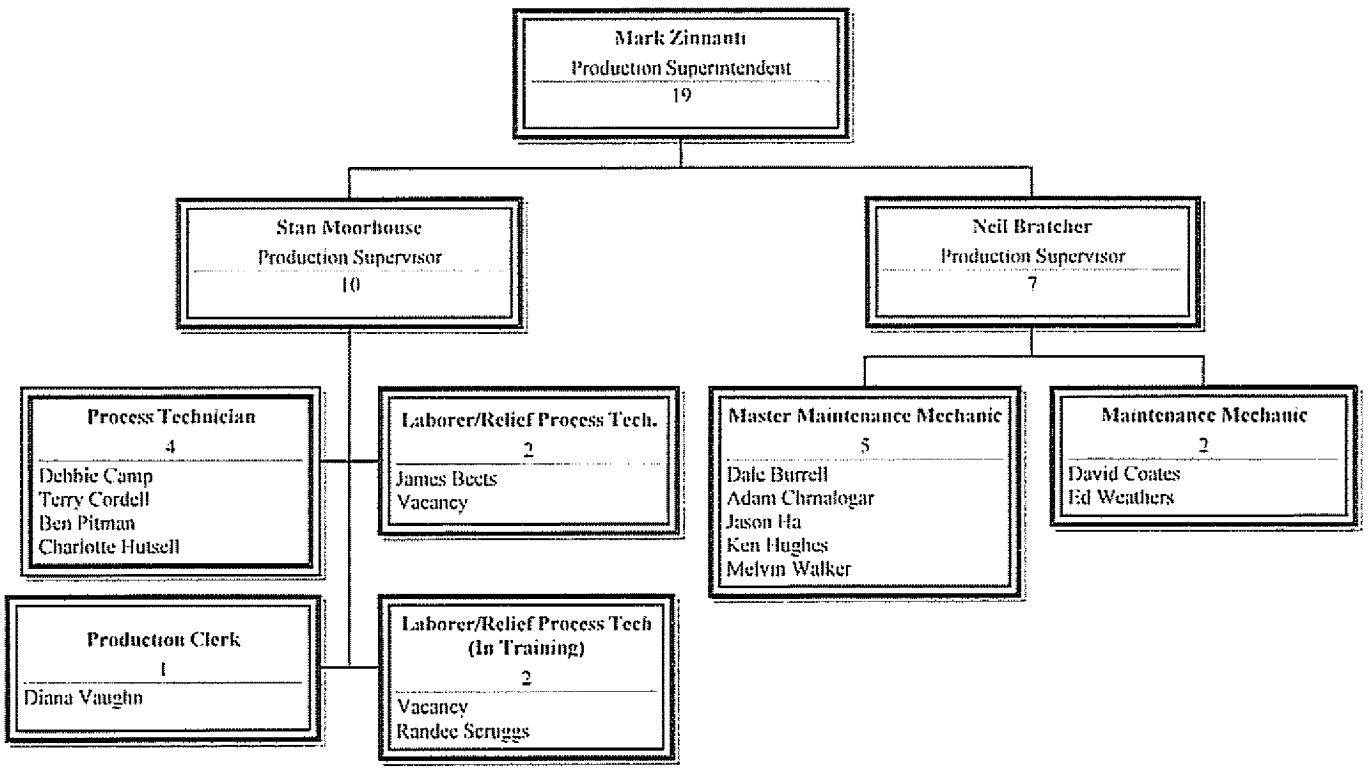
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Last Modification Date: 3/12/2008

Last Print Date: 1/7/2008

Prepared By: Sally Thornton

Tennessee-American Water Company
Production Department - Operations



Number of Associates
Actual: 17
Authorized: 19

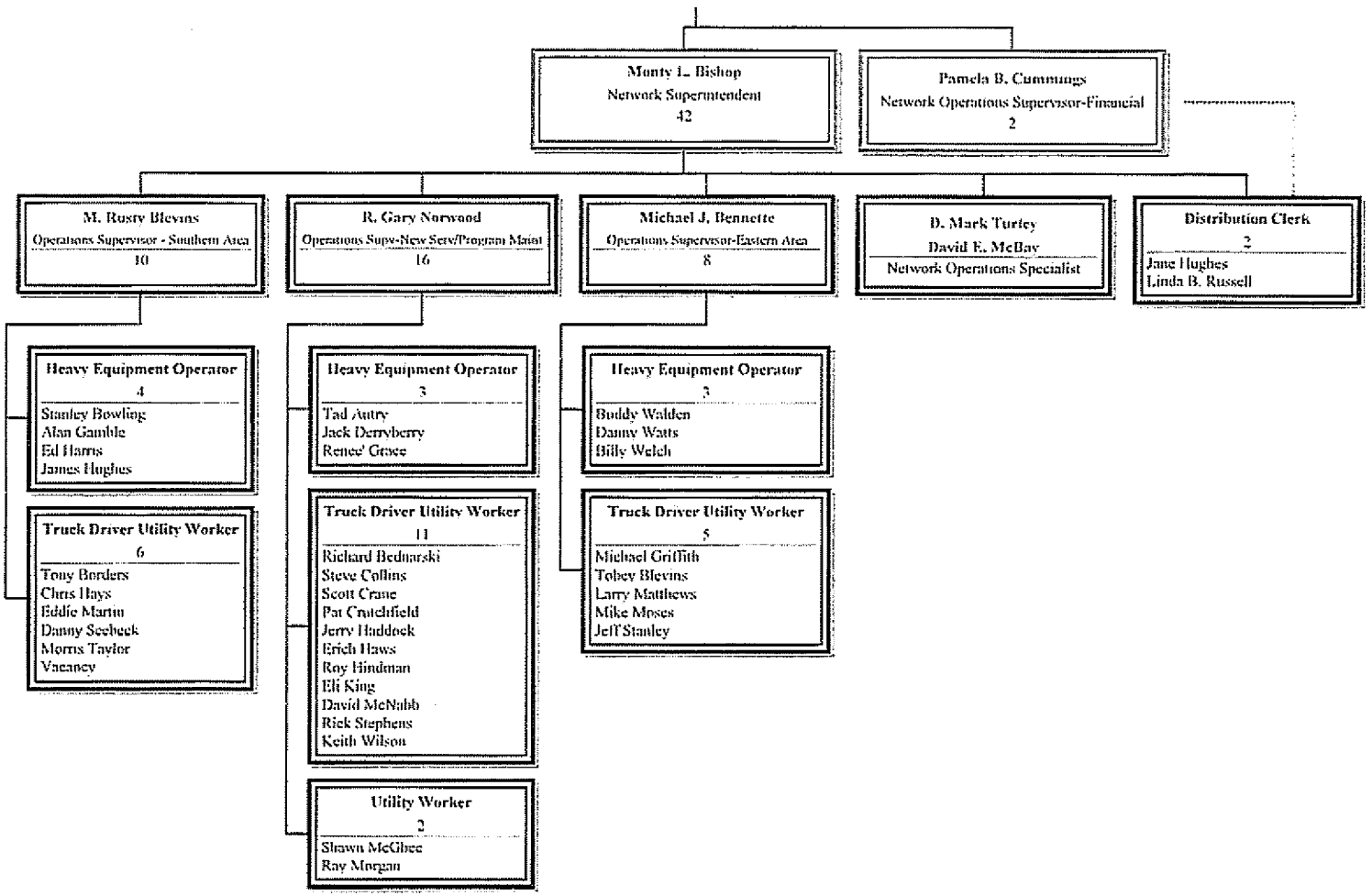
Chart Creation Date: 11/30/1999

Last Modification Date: 1/7/2008

Last Print Date: 1/7/2008

Prepared By: Sally Thornton

Tennessee-American Water Company
Distribution Department - Operations



Number of Associates
Actual: 41
Authorized: 42

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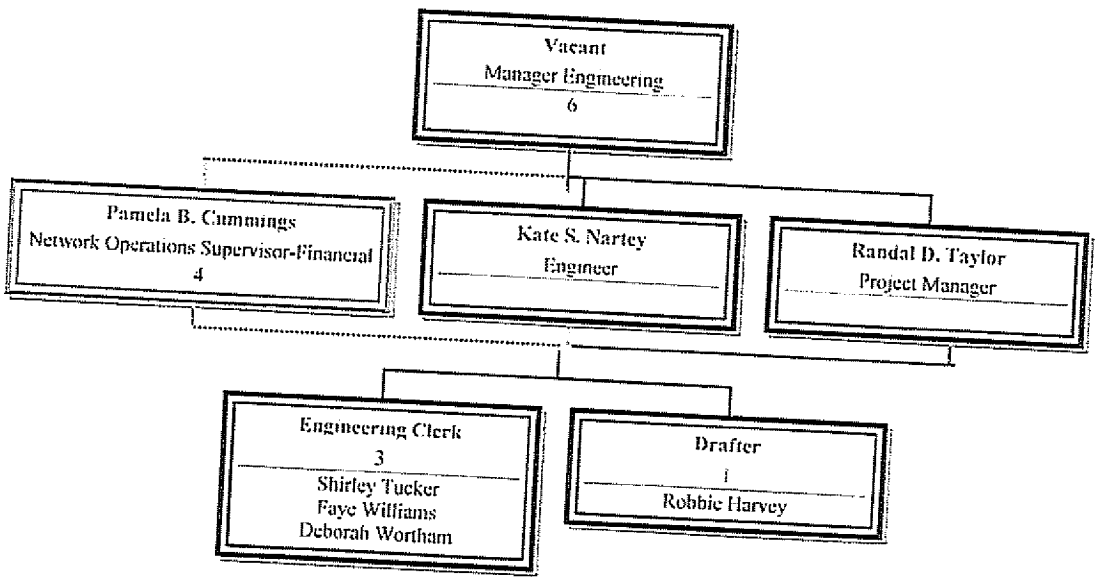
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Last Modification Date: 3/12/2008

Last Print Date: 1/7/2008

Prepared By: Sally Thornton

Tennessee-American Water Company
Engineering Department - Operations



Number of Associates
Actual: 6
Authorized: 7

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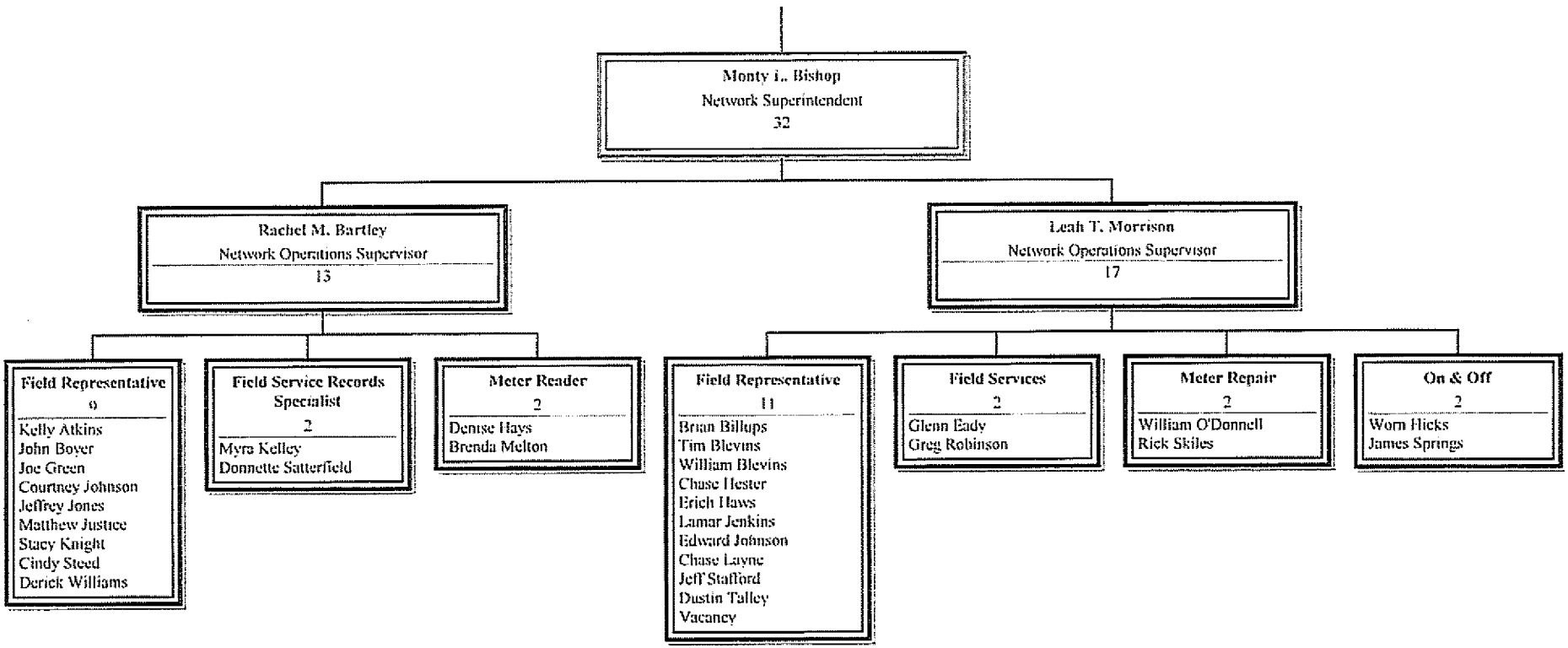
Chart Creation Date: 11/30/1999

Last Modification Date: 1/7/2008

Last Print Date: 1/7/2008

Prepared By Sally Thornton

Tennessee-American Water Company
Meter Services Department - Operations



Number of Associates
Actual: 31
Authorized: 32

American Water

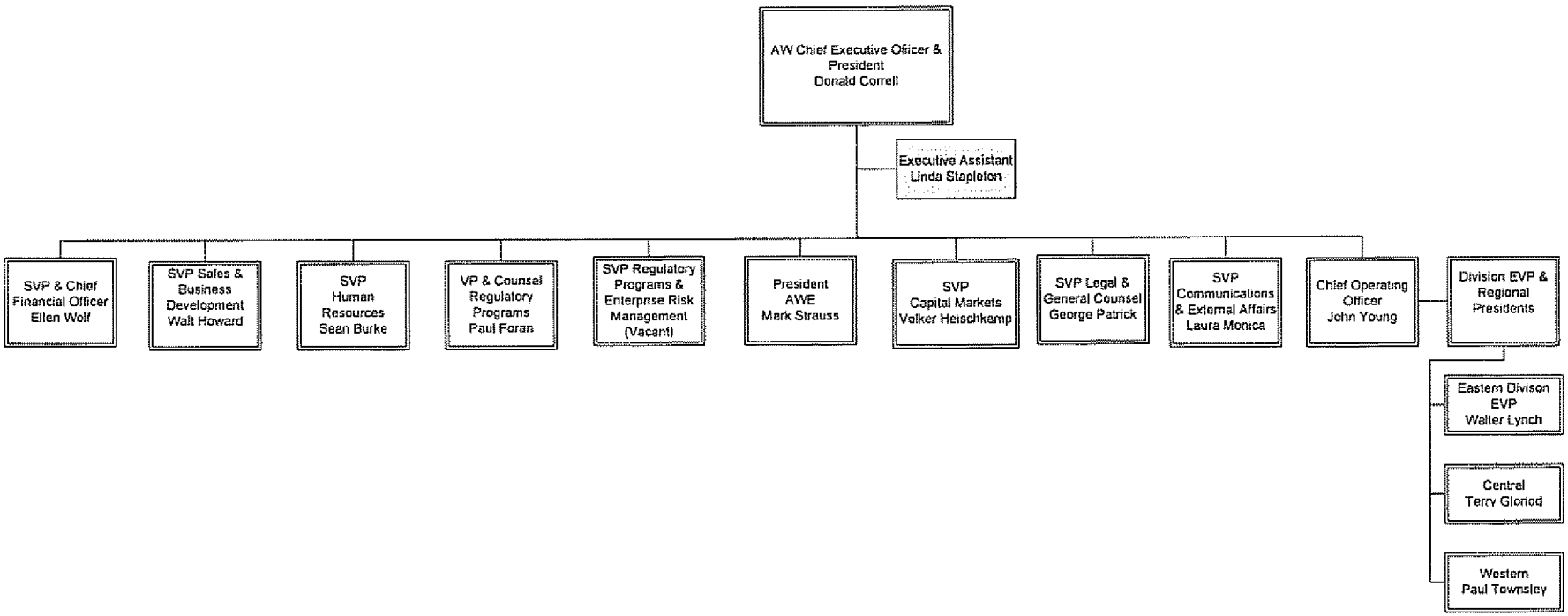
Business Center

Structure Charts

January 2008

RWE Group

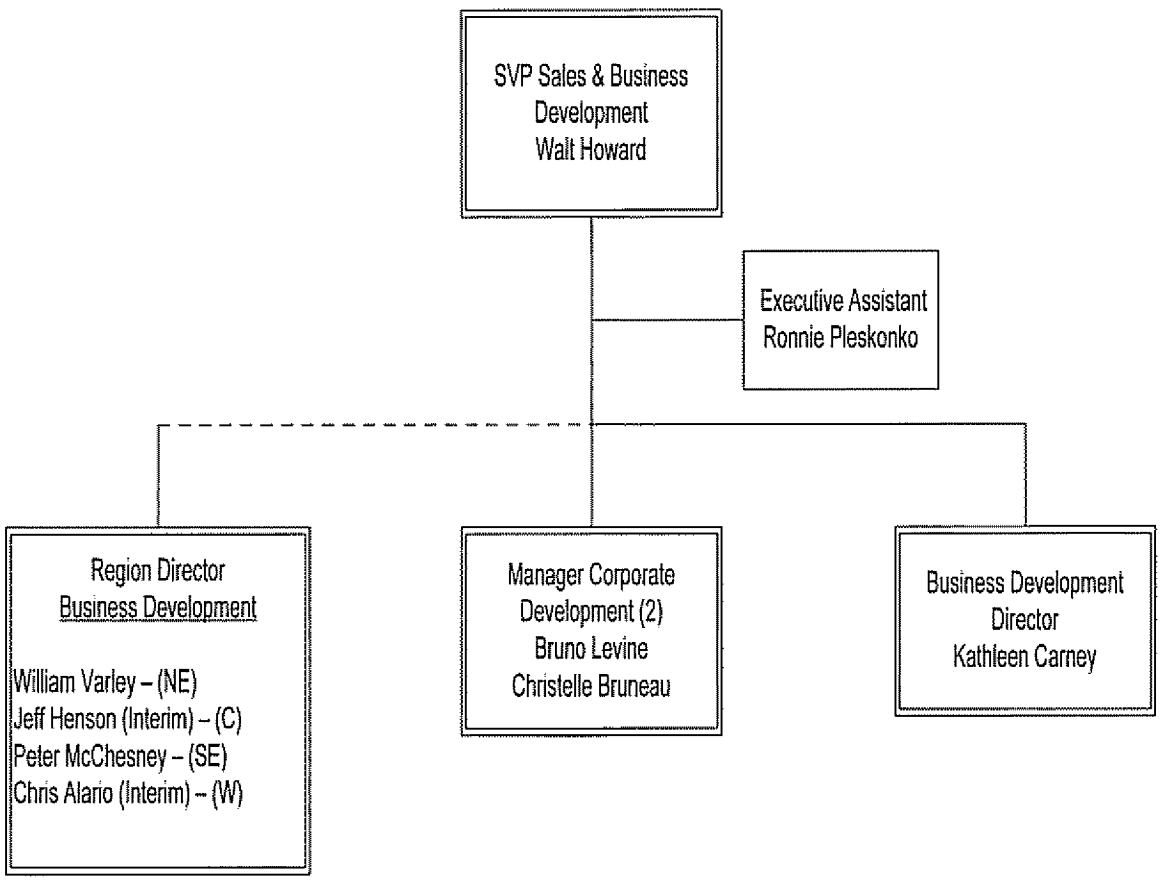
American Water – Executive Team



Note: Division EVP & Regional Presidents are members of the Executive Management Team

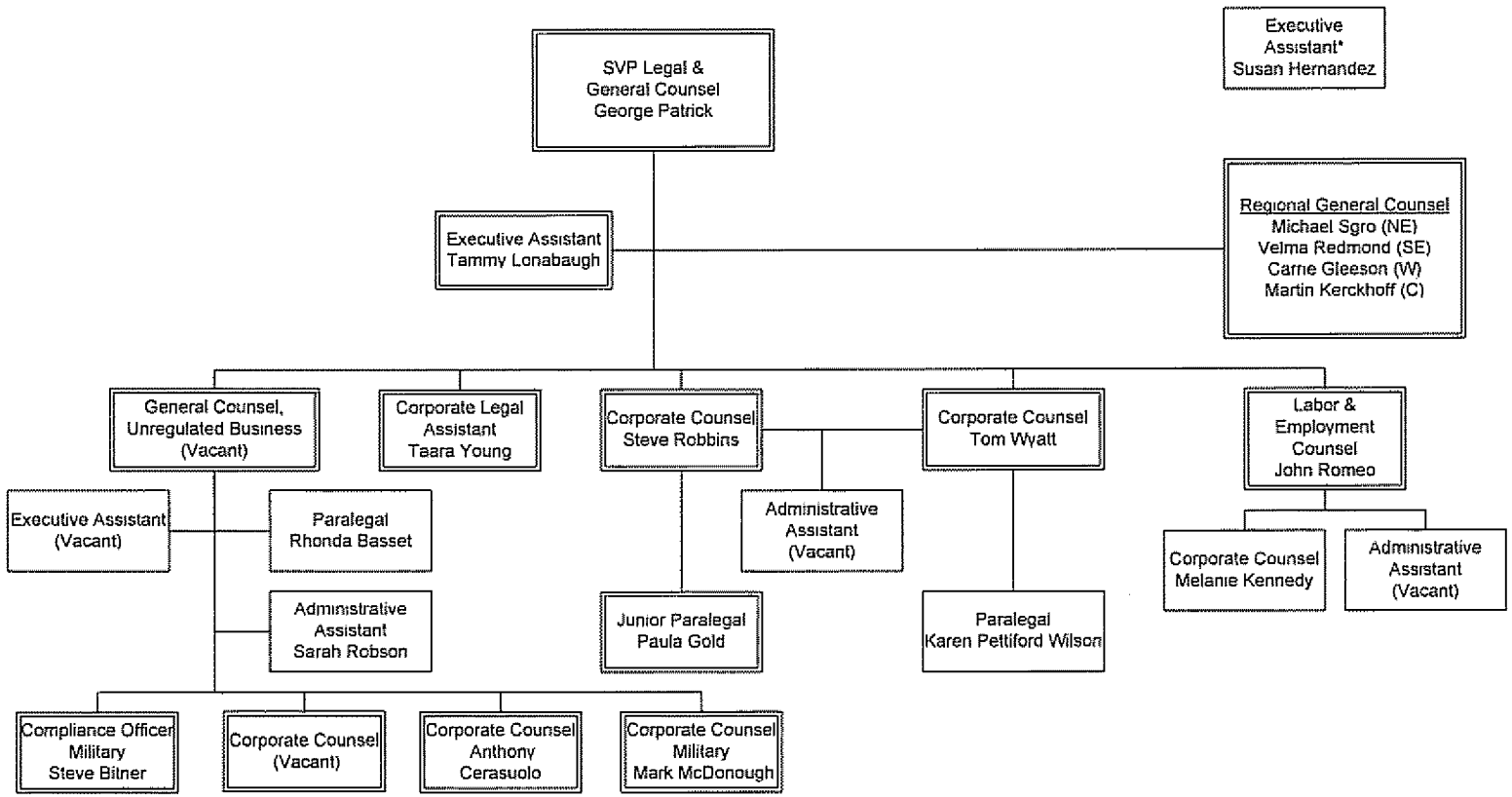
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Business Center - Business Development



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Business Center – Legal

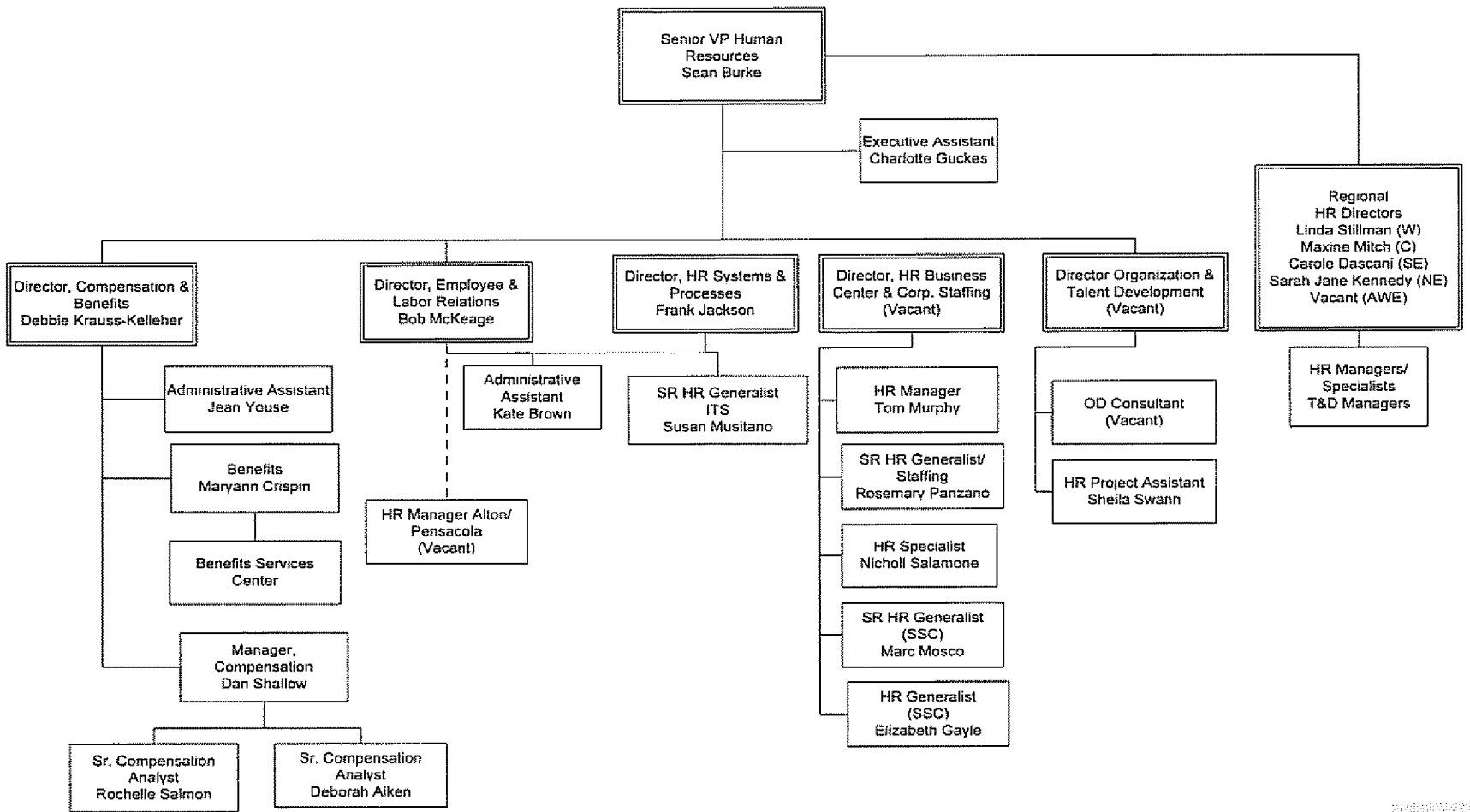


RWE Group

* Supporting RWE Team

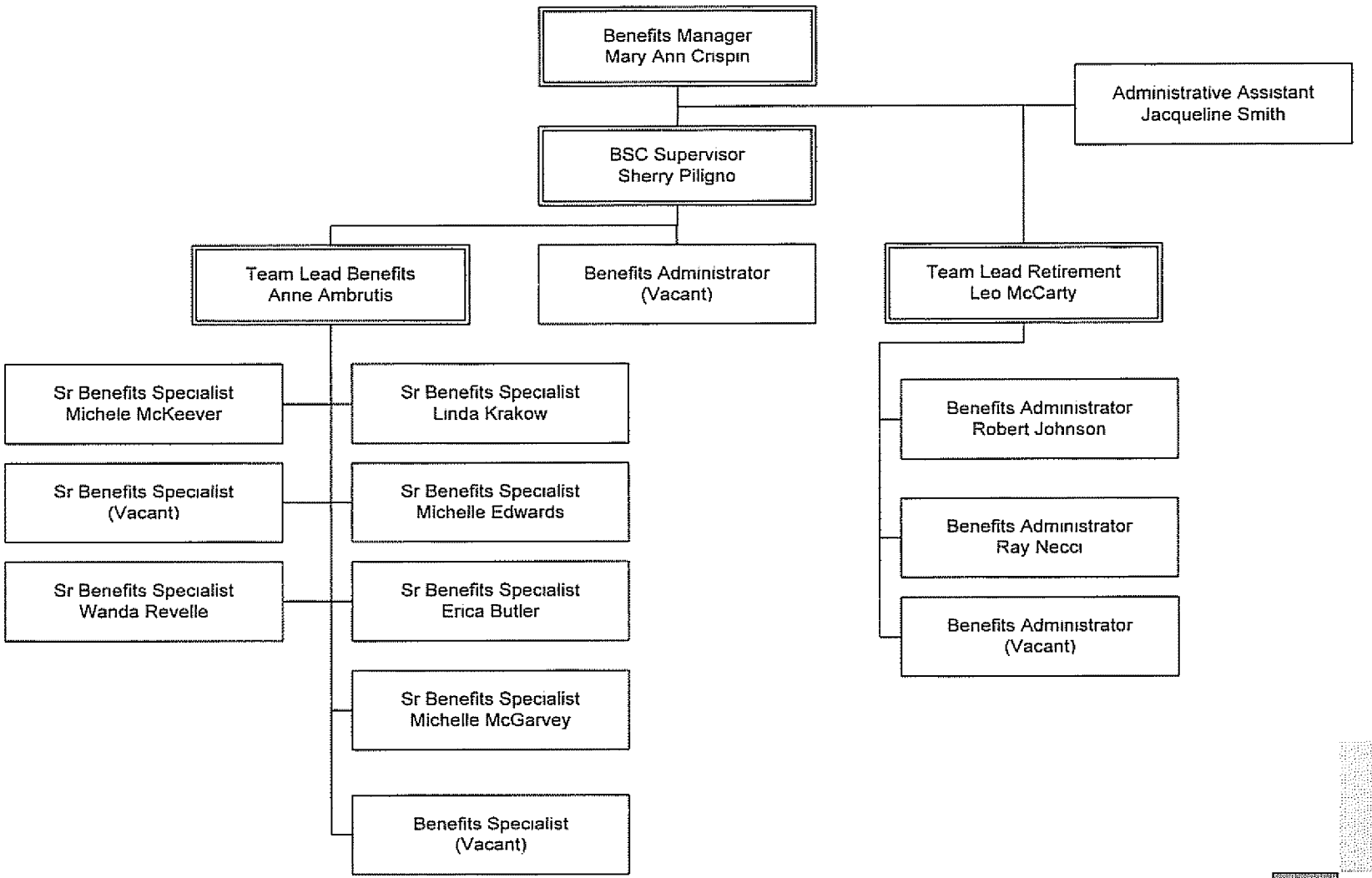
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Business Center – Human Resources



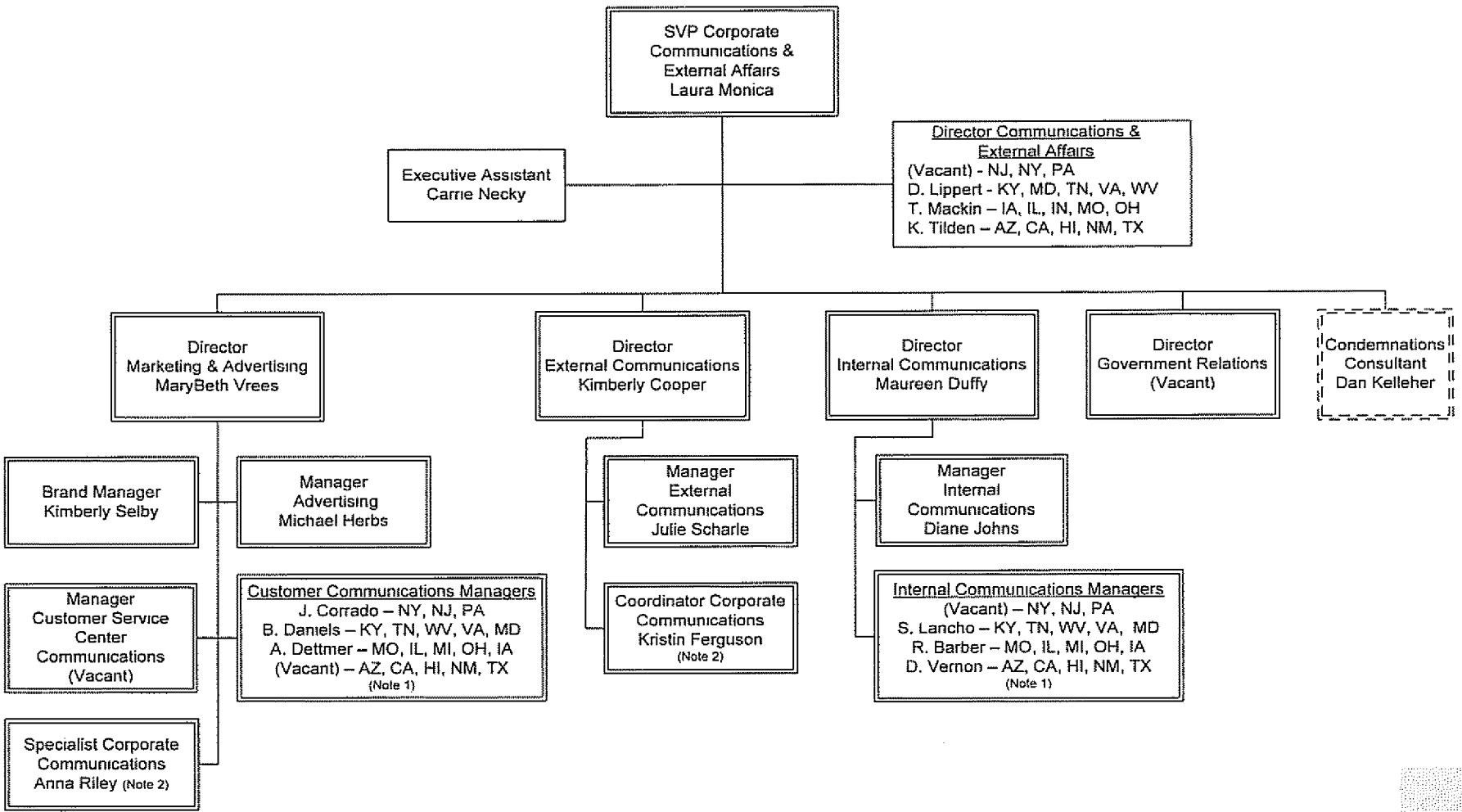
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Business Center – Benefits Services Center



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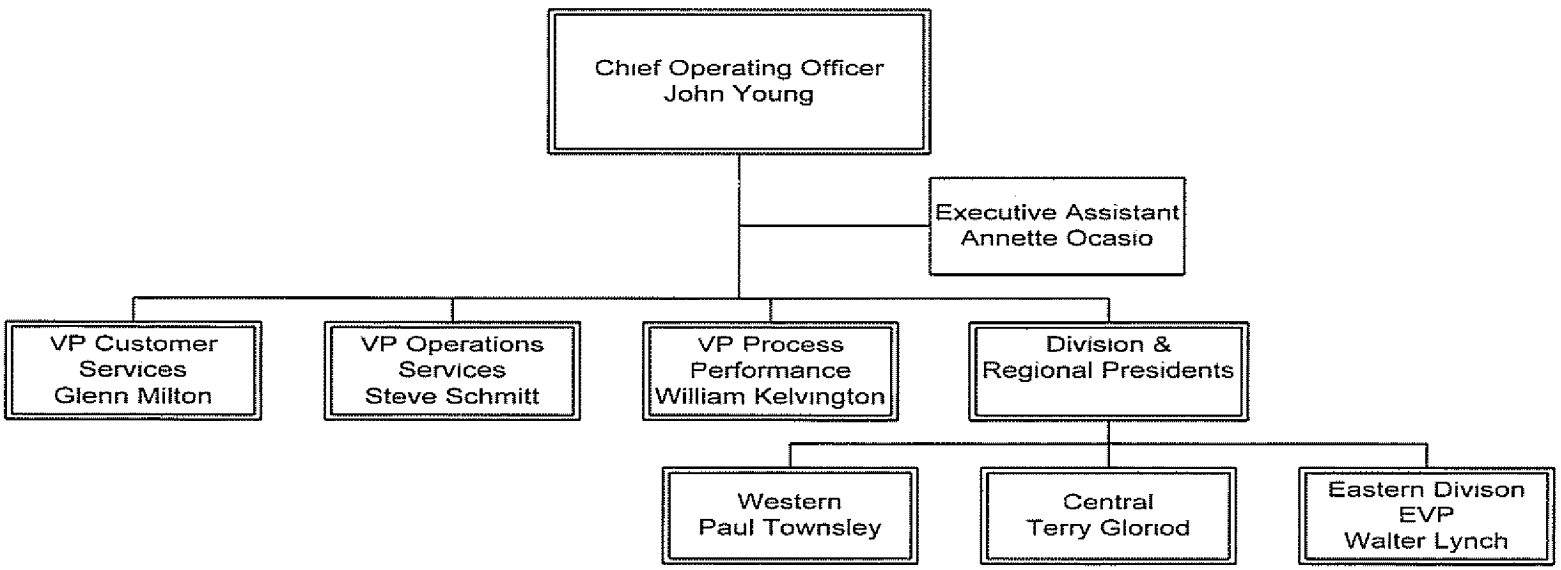
Communications & External Affairs



Note 1: Customer Communications Managers, Internal Communications Managers and Customer Service Center Communications Manager are deployed at the state level. They are not physically located in Voorhees.
Note 2: The Specialist and Coordinator Corporate Communication positions provide direct support for all of the Corporate EA functional groups

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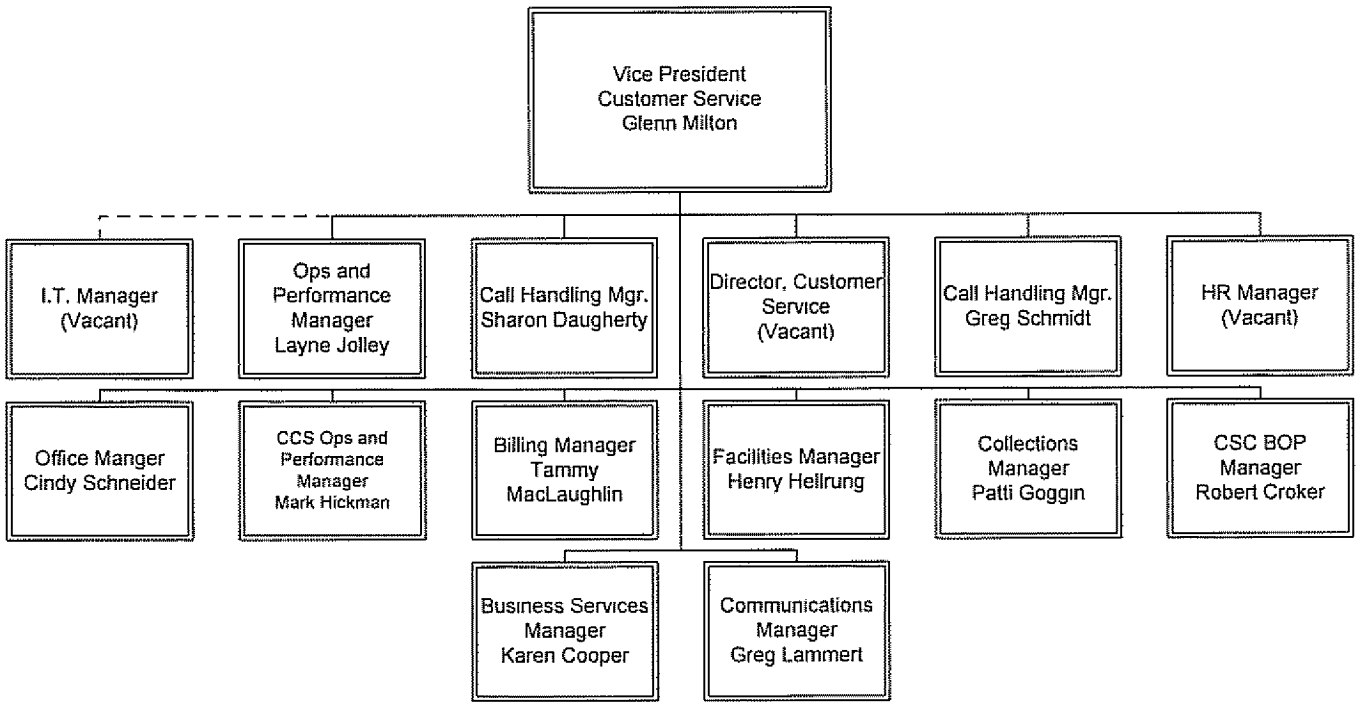
Business Center - Chief Operating Officer Structure



Note: Regional Presidents are members of the Executive Management Team

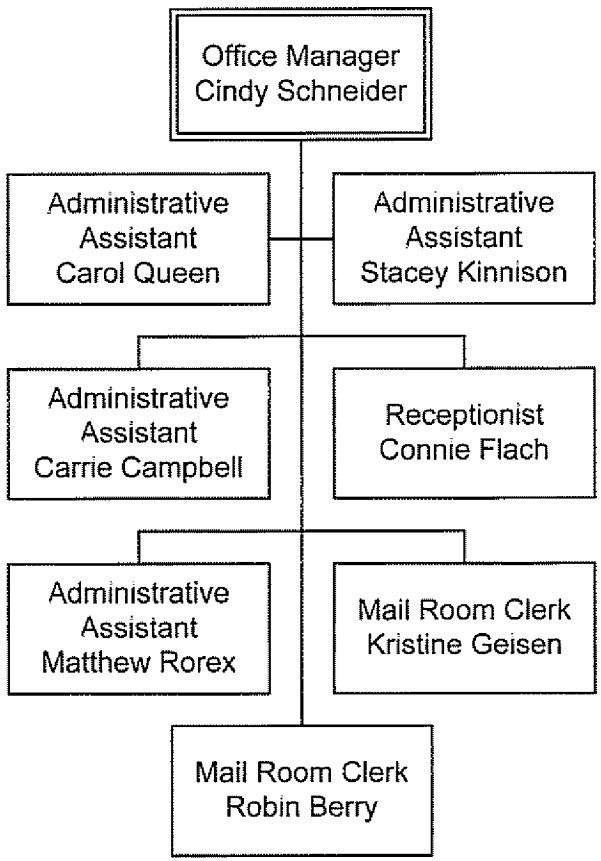
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Alton – Management Team



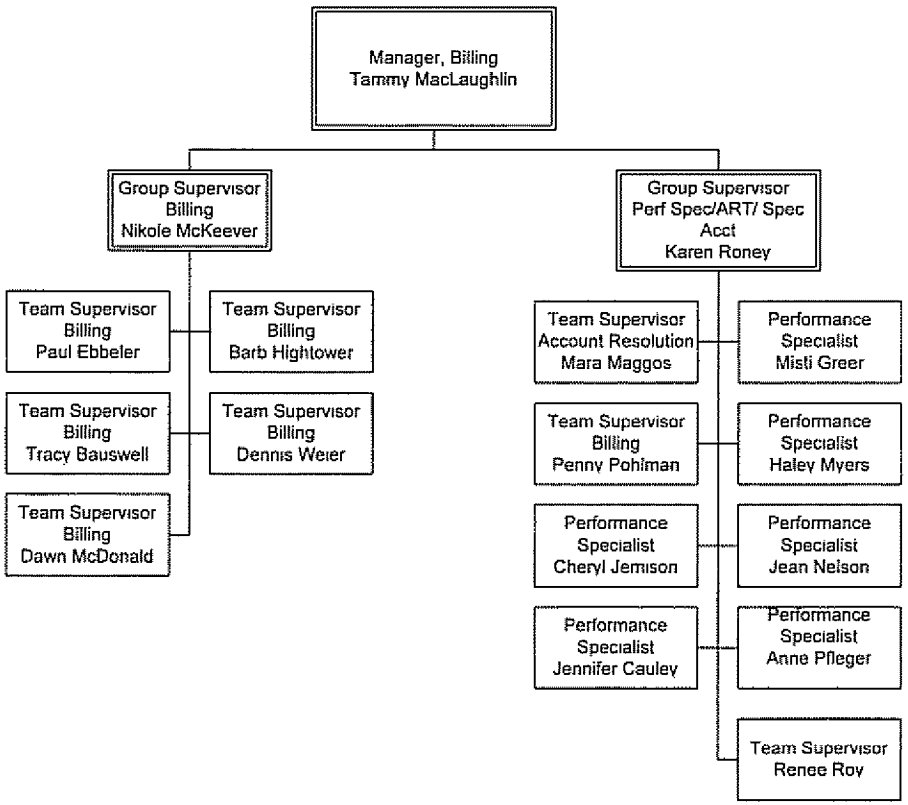
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Alton - Administration



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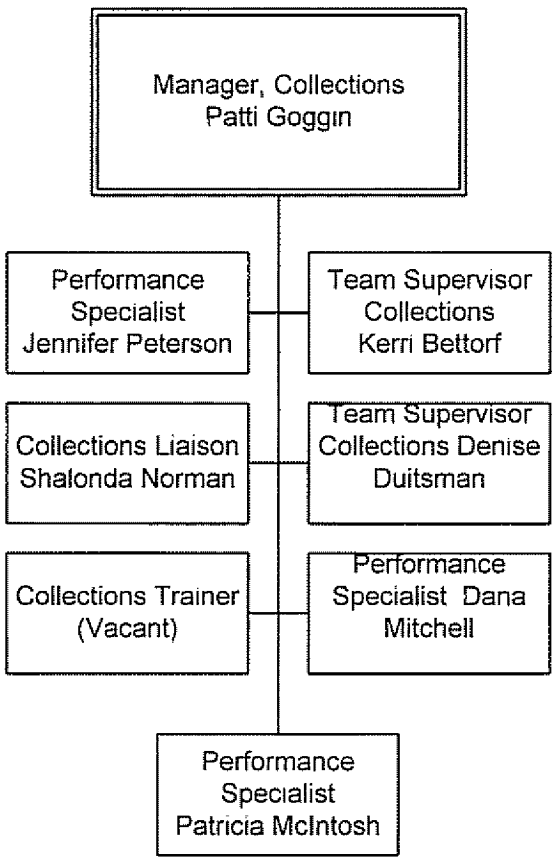
Alton - Billing



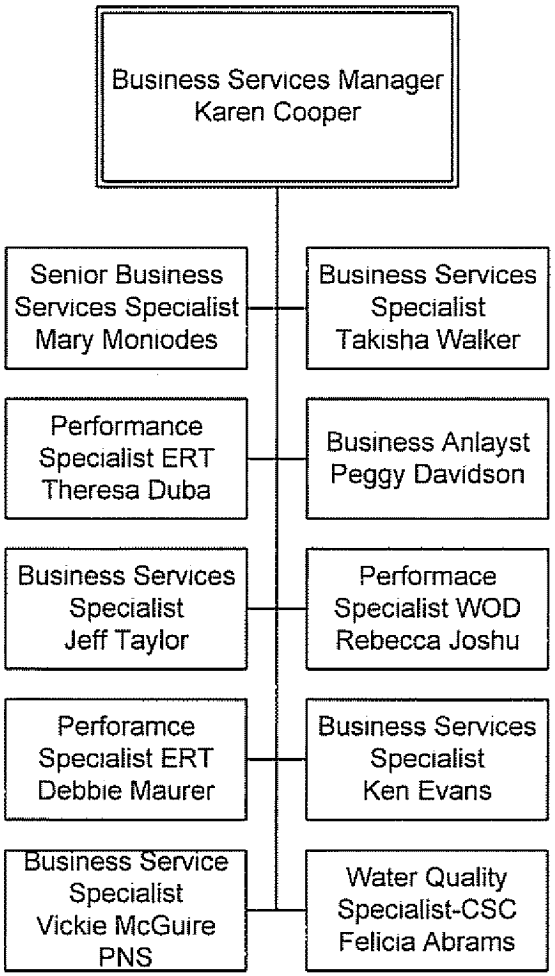
Note: For Pensacola Staff See Additional Organization Chart

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Alton - Collections

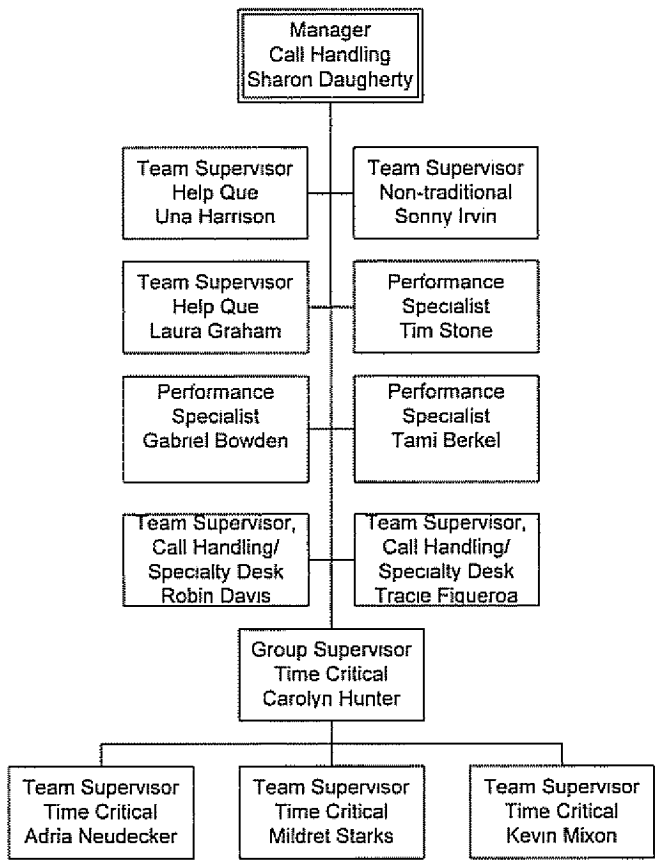


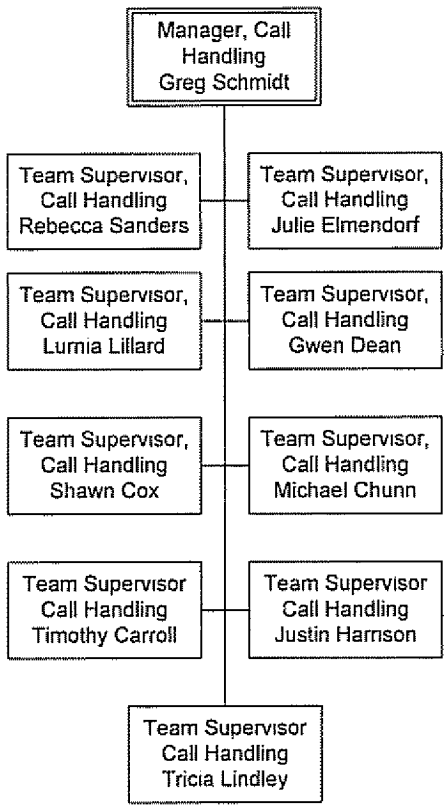
Alton - Business Services



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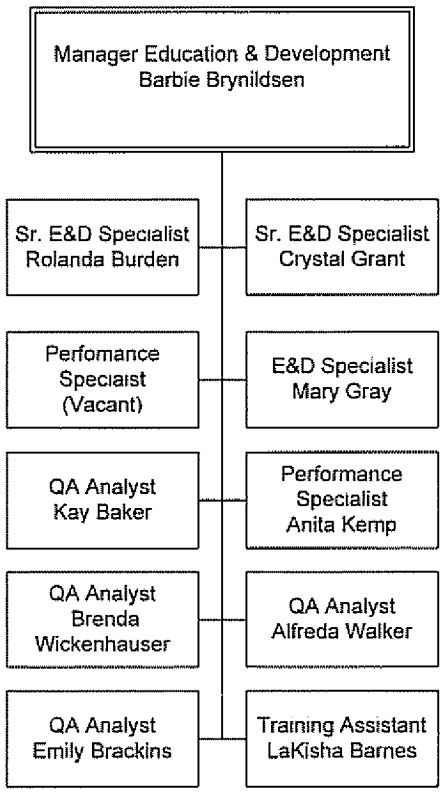
Alton - Call Handling





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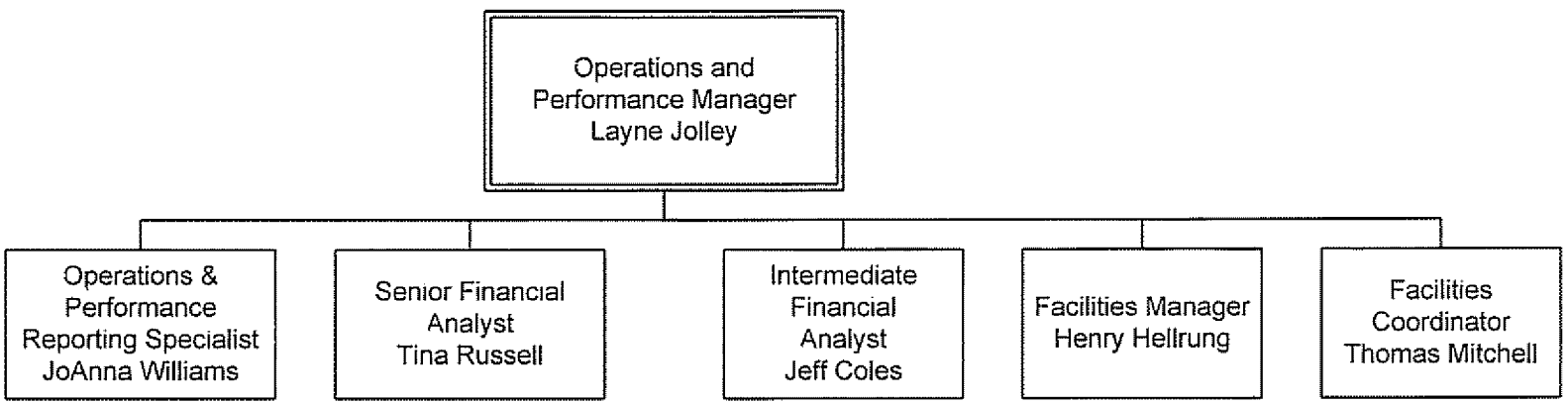
Alton - Education & Development



Note: For Pensacola Staff
See Additional Organization Chart

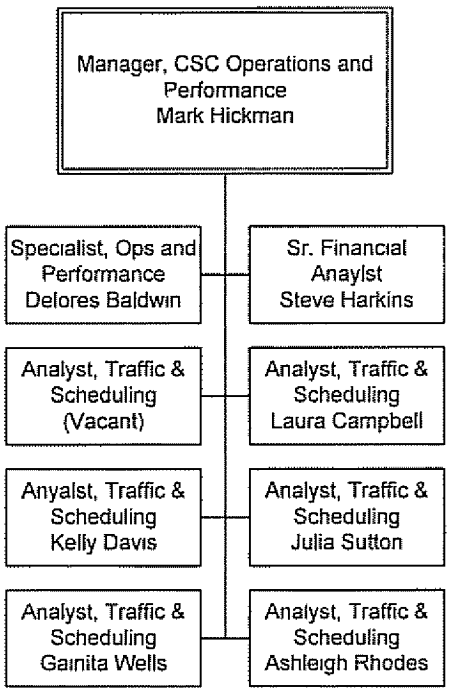
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Alton - Finance



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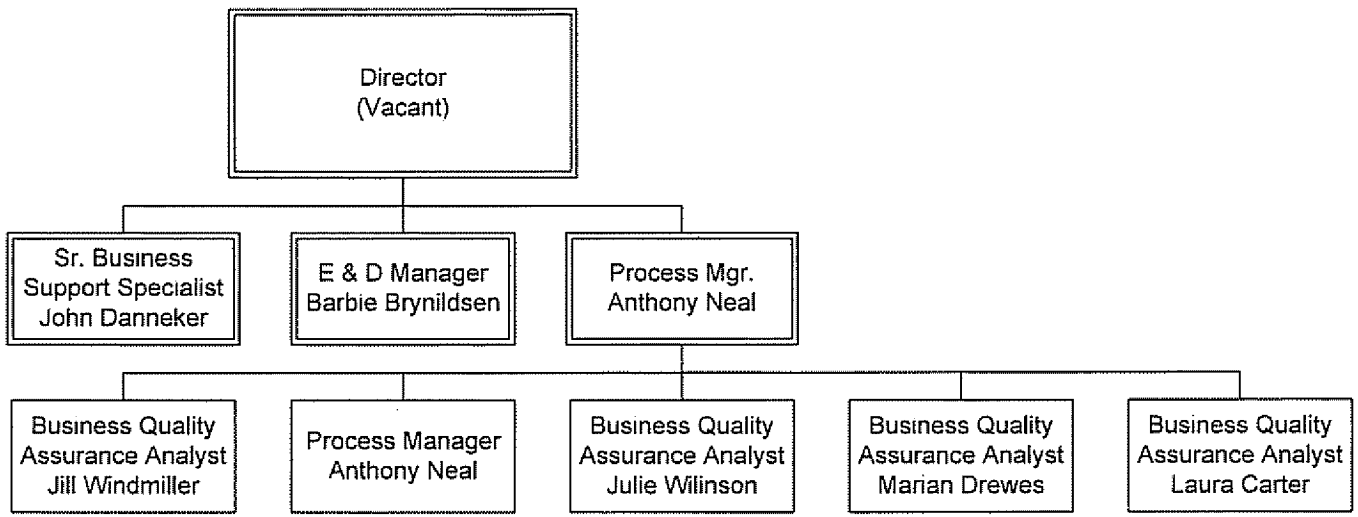
Alton - Operations



Note: For Pensacola Staff See Additional Organization Chart

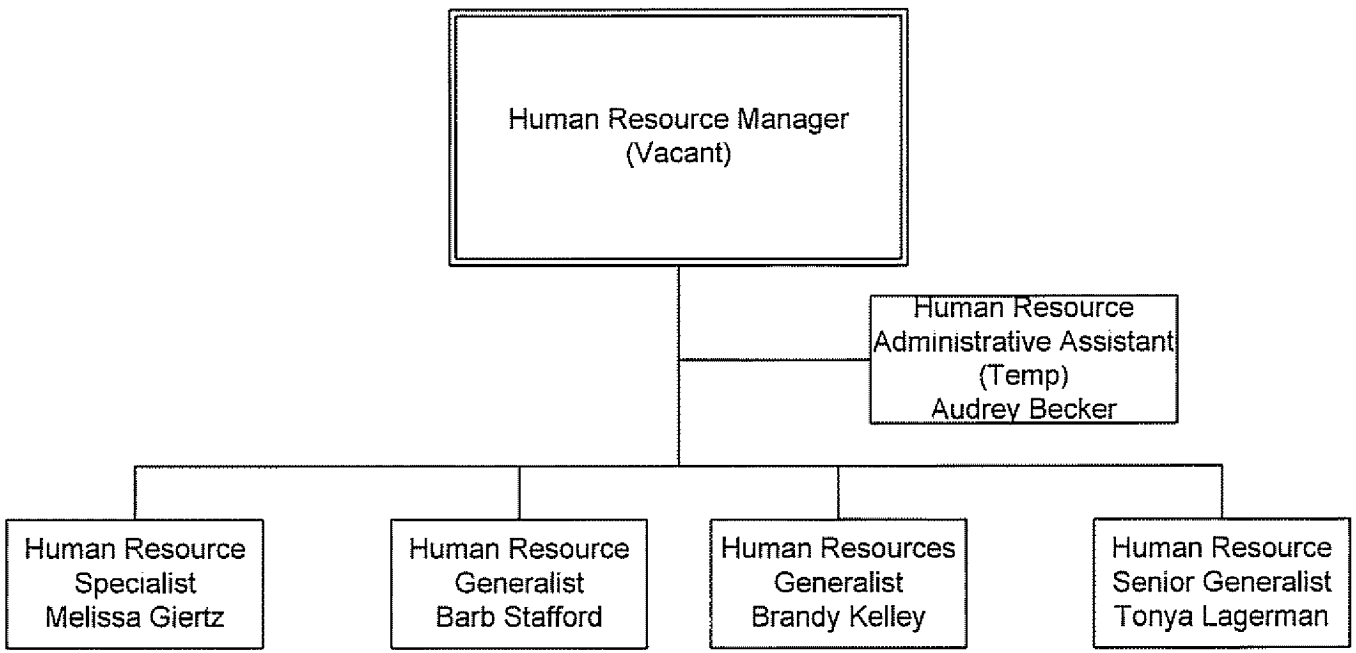
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Alton - Processes



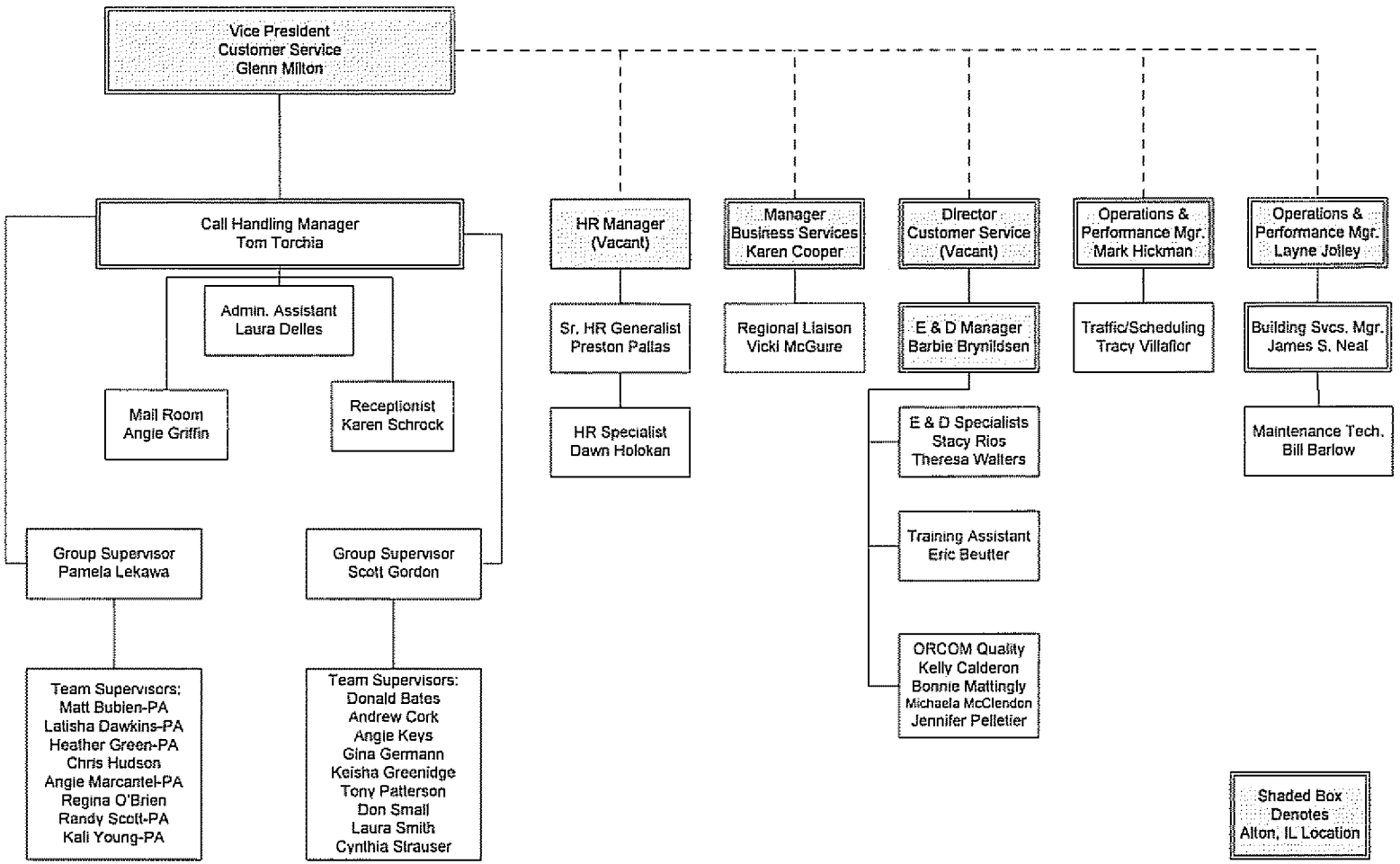
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Alton - Human Resources



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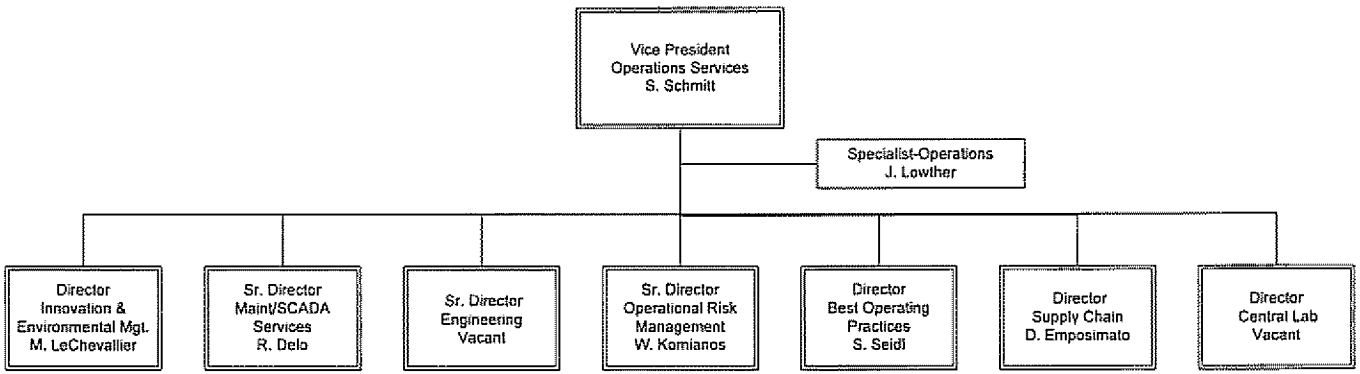
Customer Service Center
Pensacola Site



RWE Group

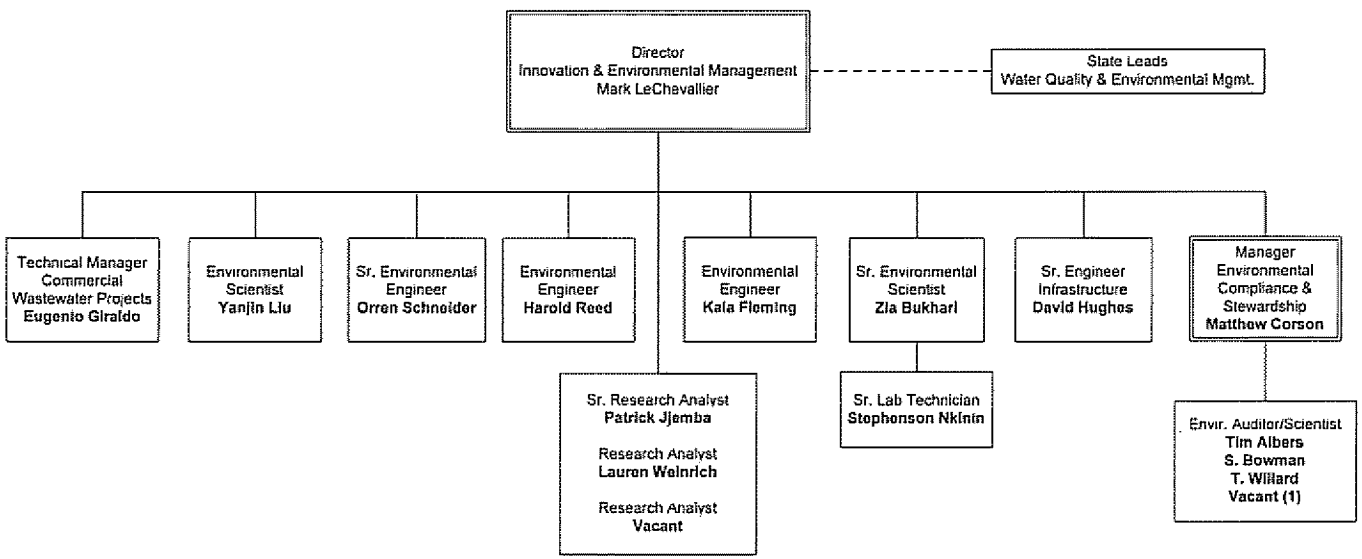
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Business Center – Chief Operating Officer Structure
Operations Services



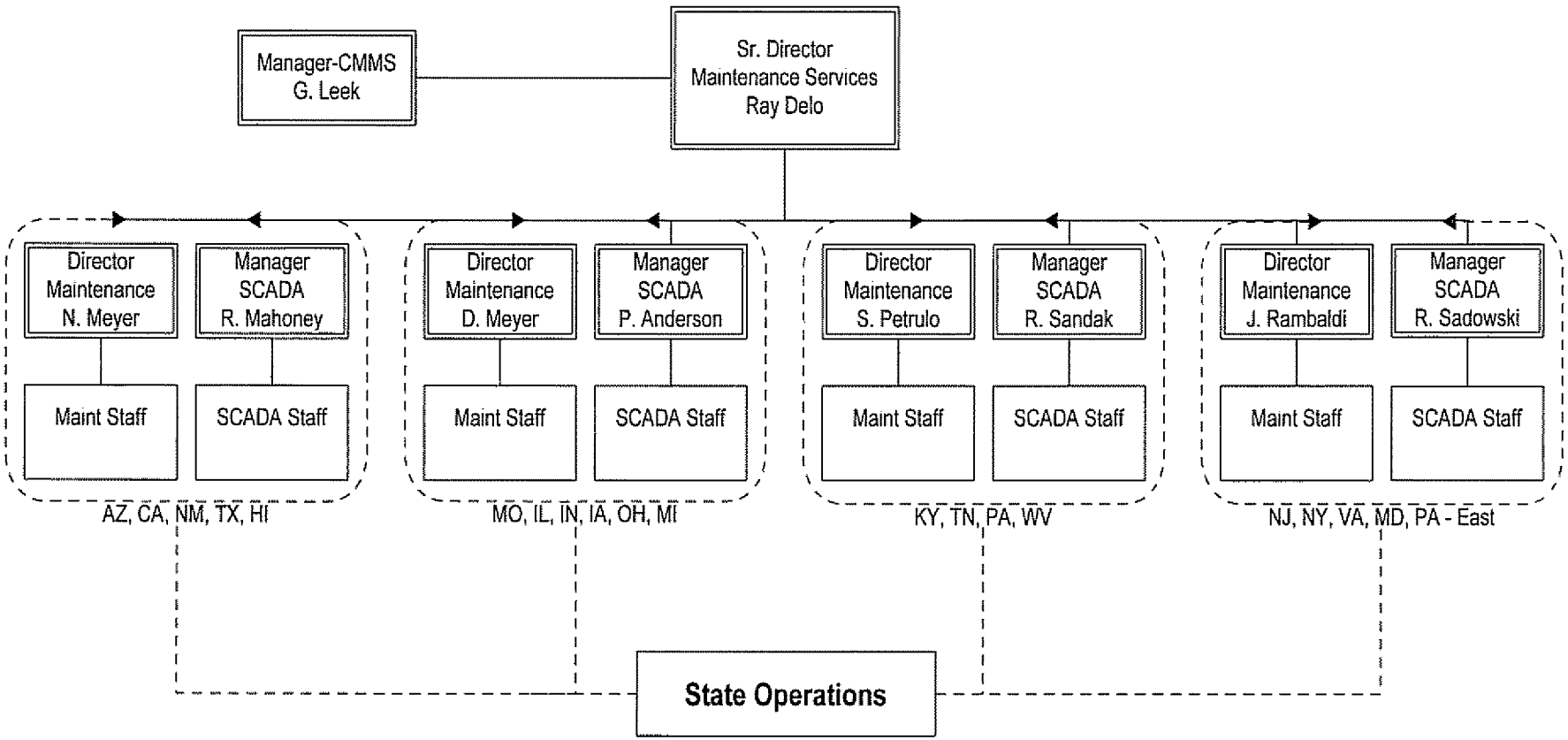
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Business Center – Chief Operating Officer Structure
Innovation & Environmental Management



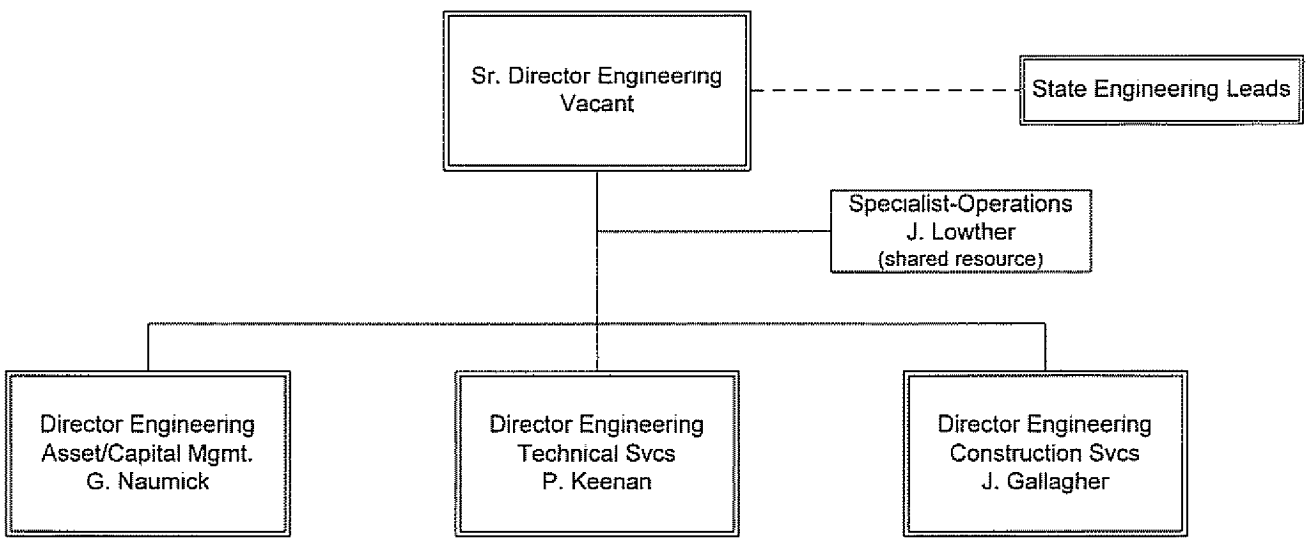
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Maintenance Services



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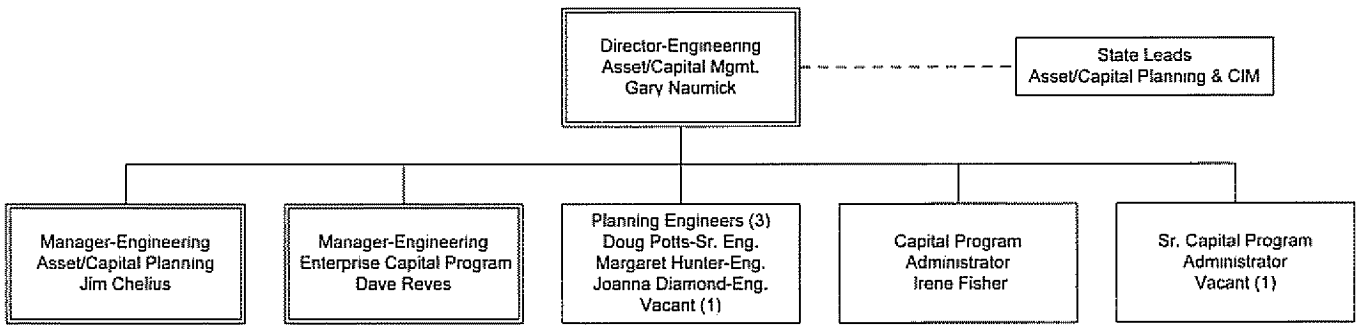
Business Center – Chief Operating Officer
Engineering



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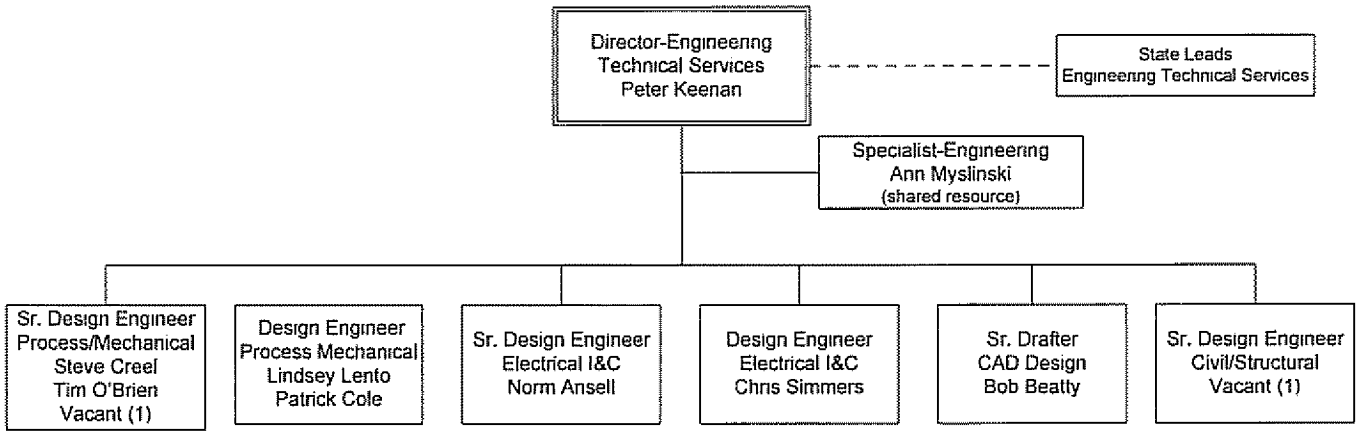
Business Center – Chief Operating Officer Structure

Engineering – Planning & Capital Investment Management (CIM)



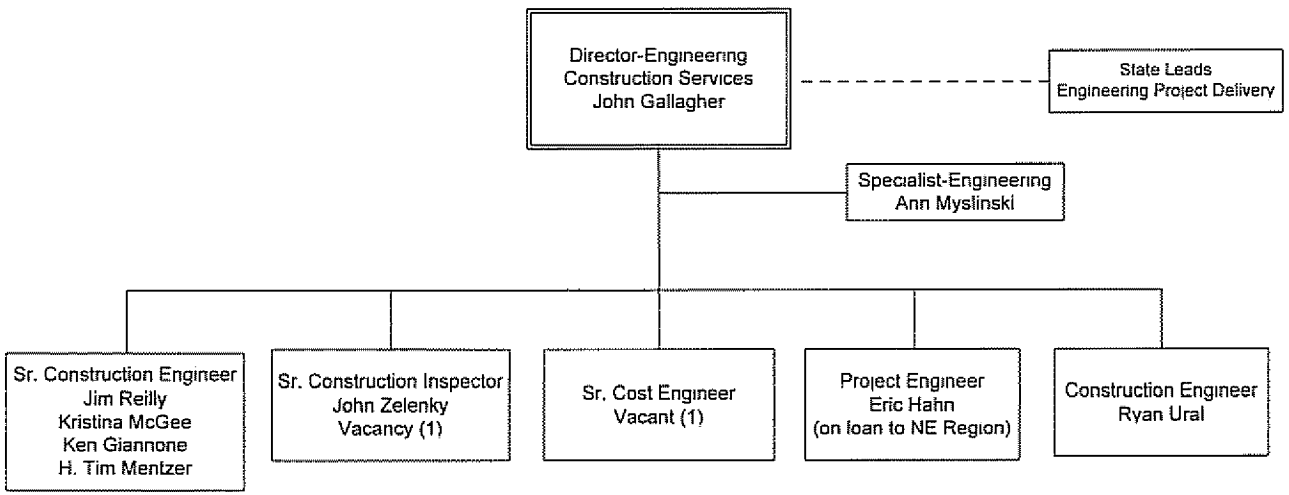
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Business Center – Chief Operating Officer Structure
Technical Services



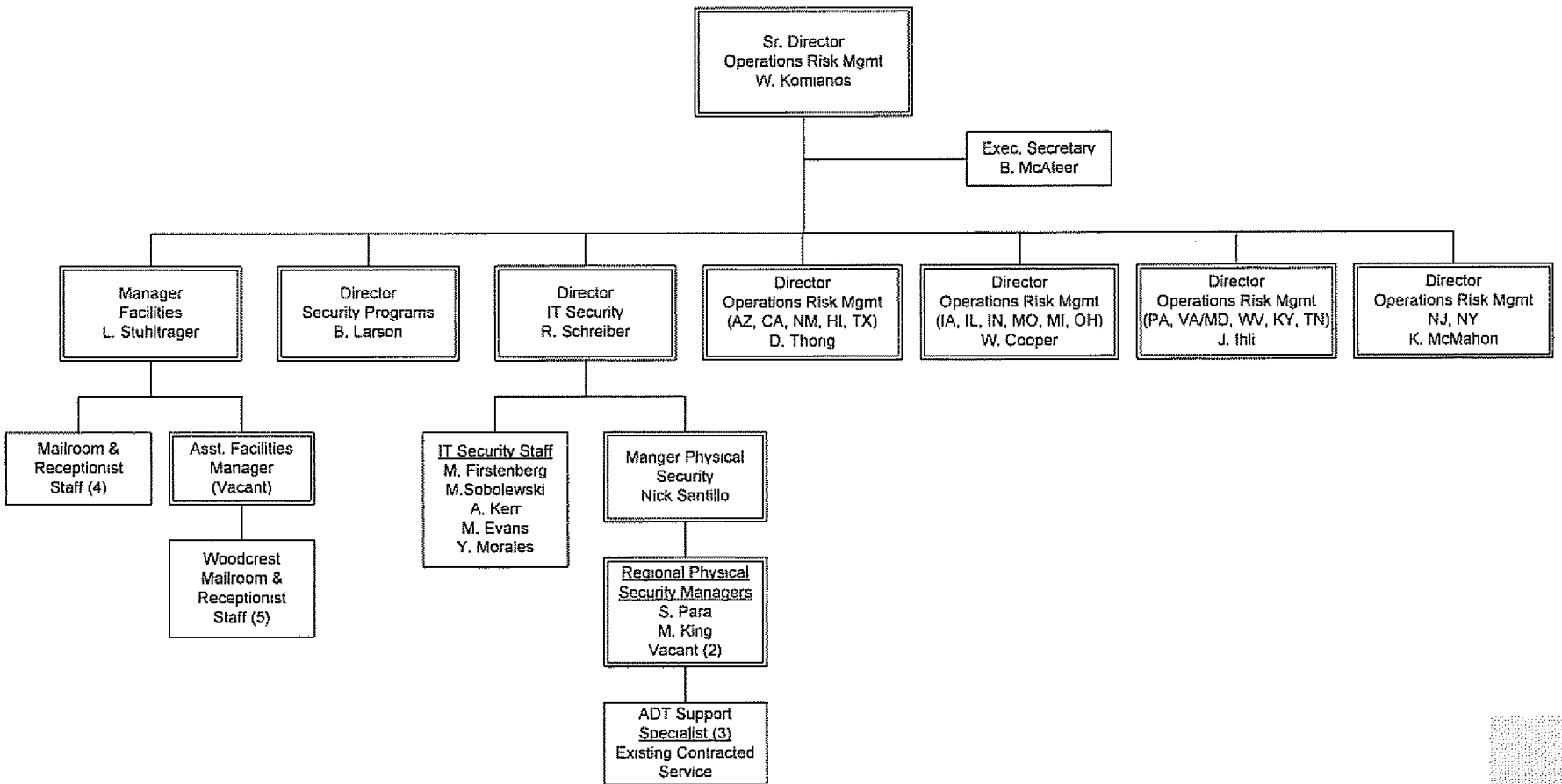
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Business Center – Chief Operating Officer Structure
Construction Services



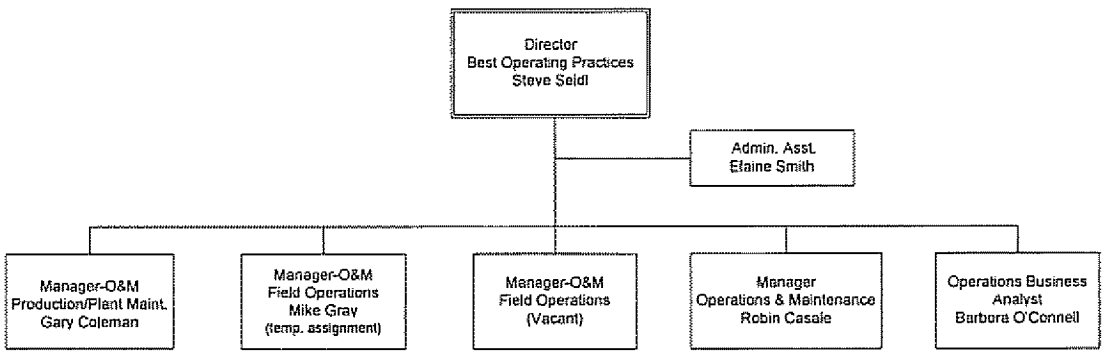
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Business Center – Chief Operating Officer
Operations Risk Management



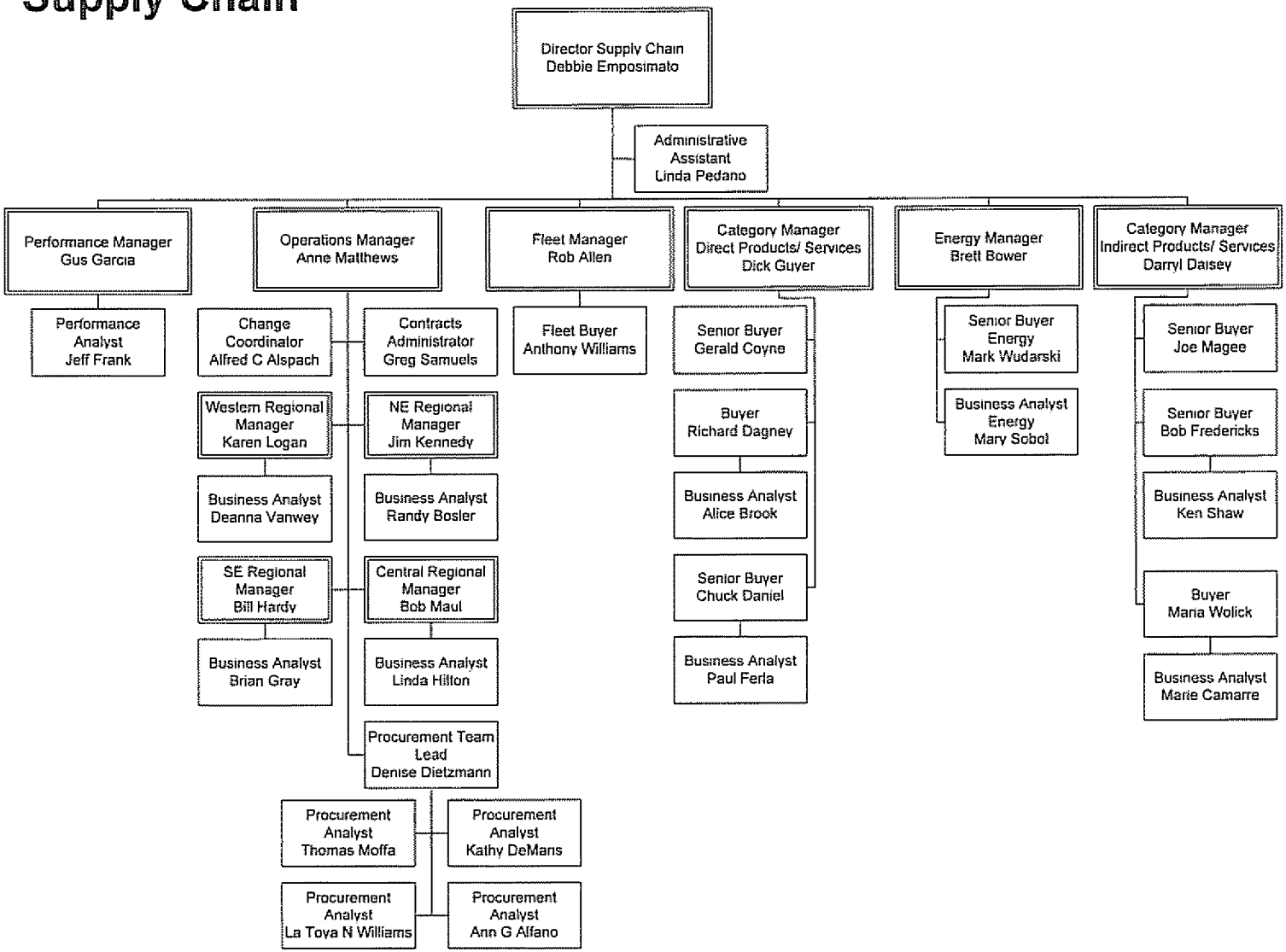
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Business Center – Chief Operating Officer
Best Operating Practices



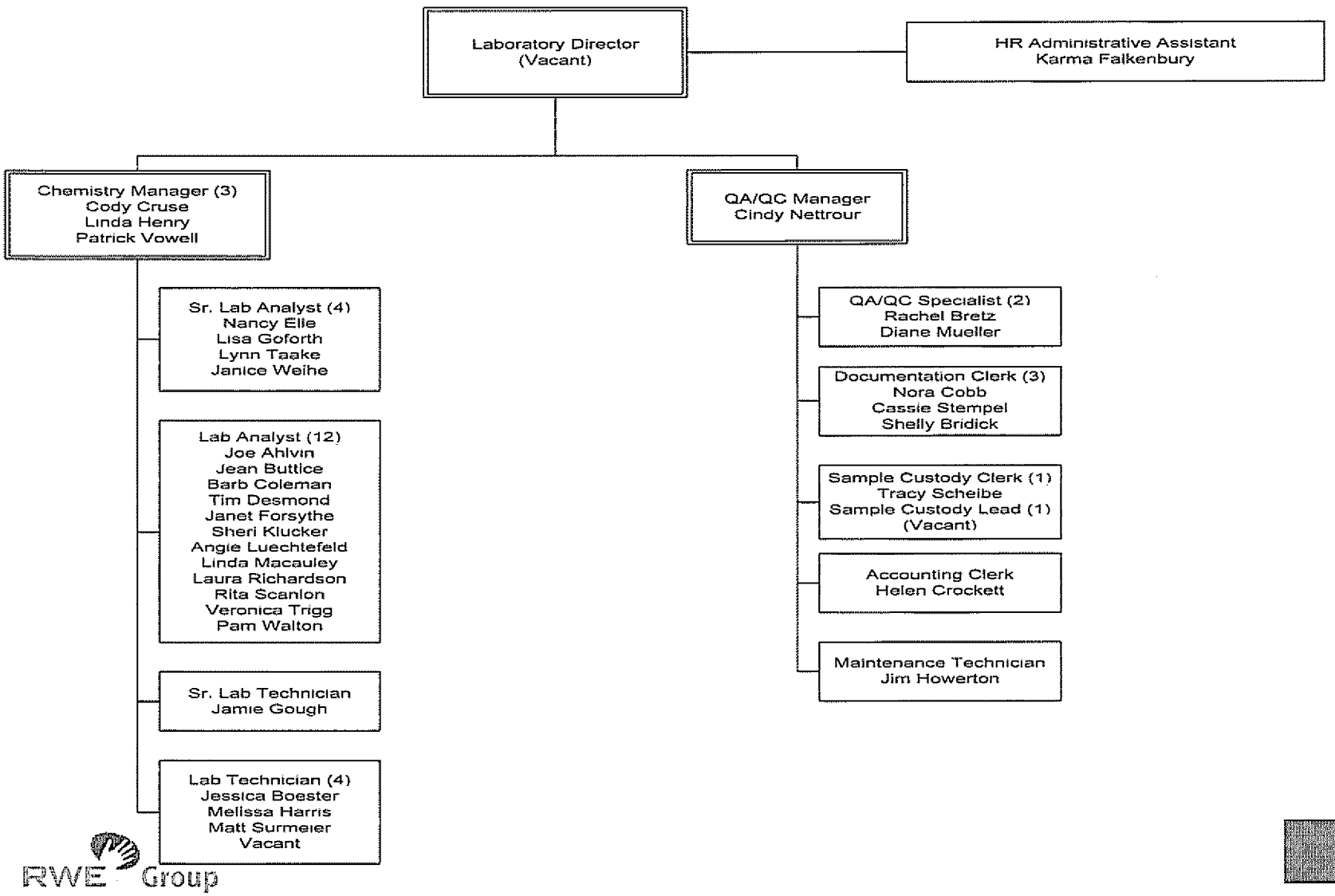
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Business Center – Chief Operating Officer
Supply Chain



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Belleville Laboratory



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American Water

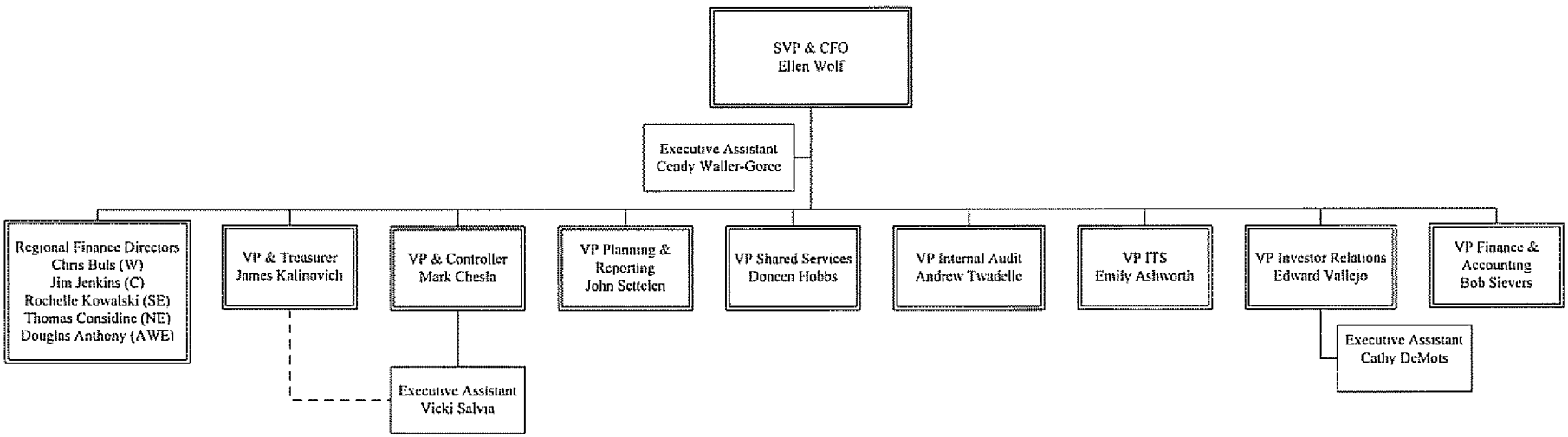
Finance Organizational Charts

March 19, 2008

RWE Group

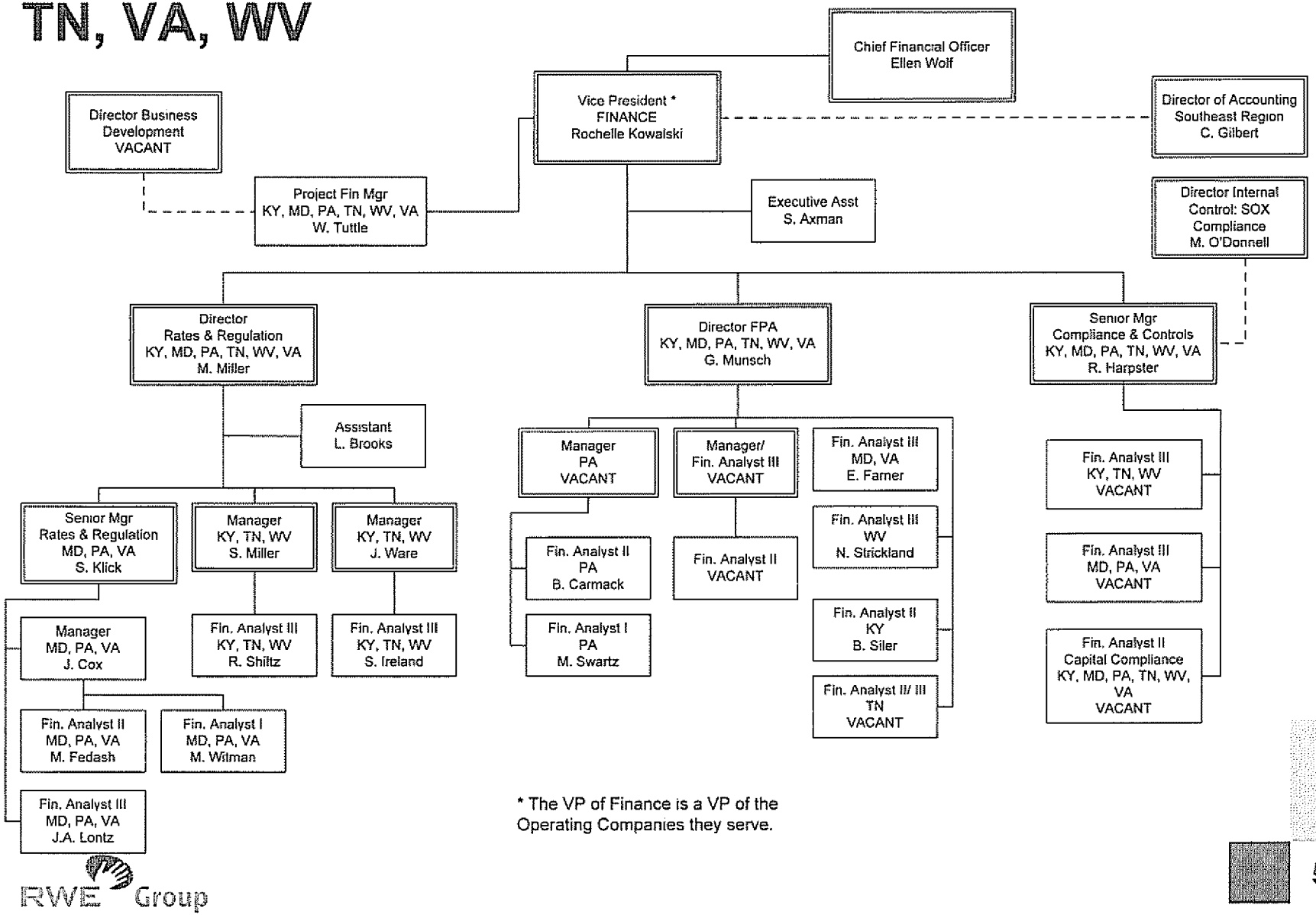
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Business Center – Finance



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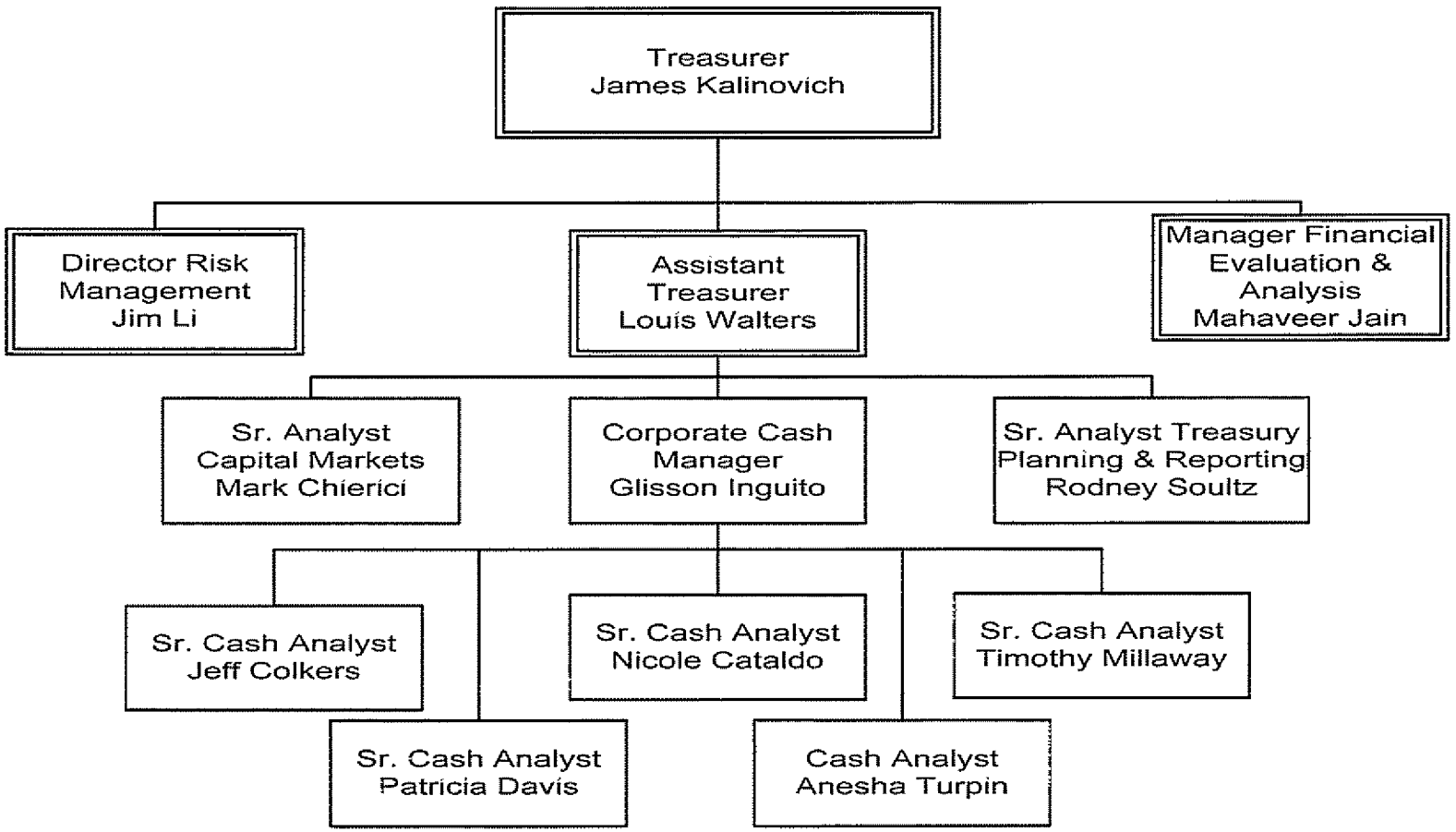
Eastern Division Finance: KY, MD, PA, TN, VA, WV



* The VP of Finance is a VP of the Operating Companies they serve.

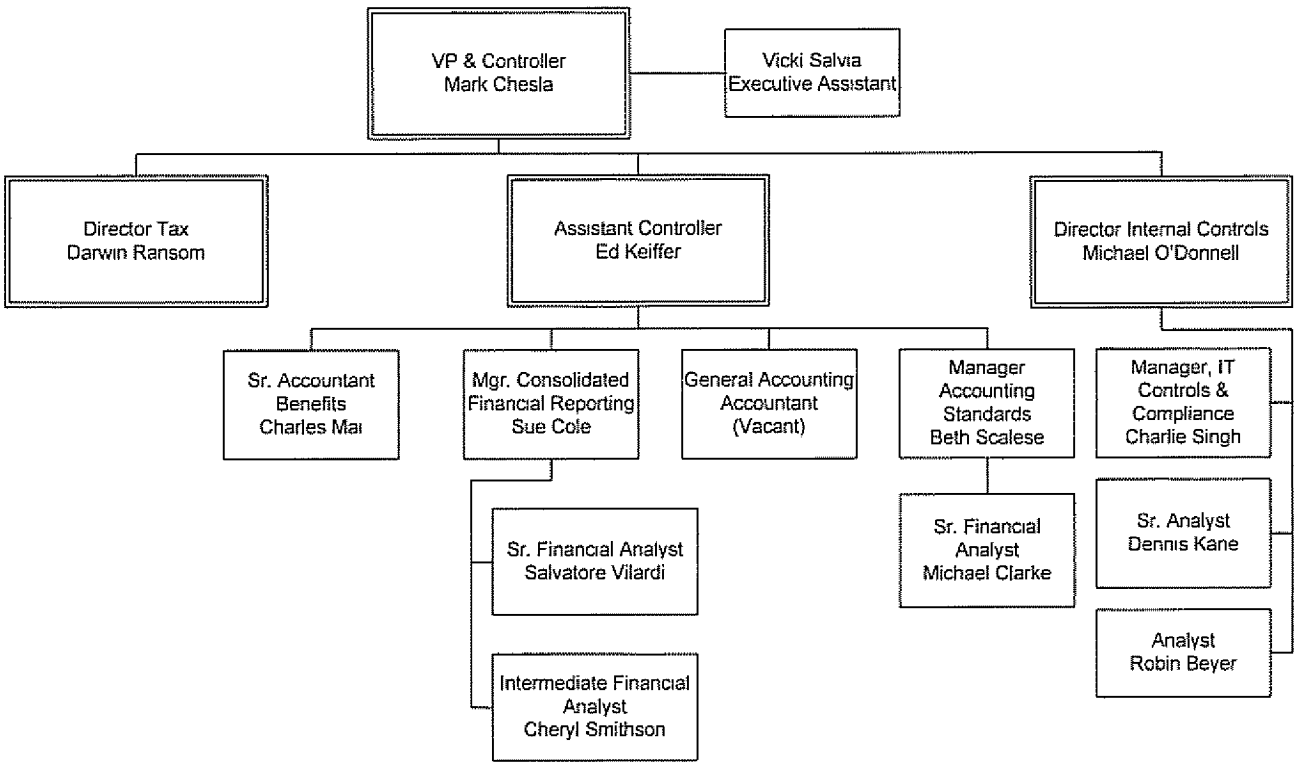
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Business Center – Finance
Treasury



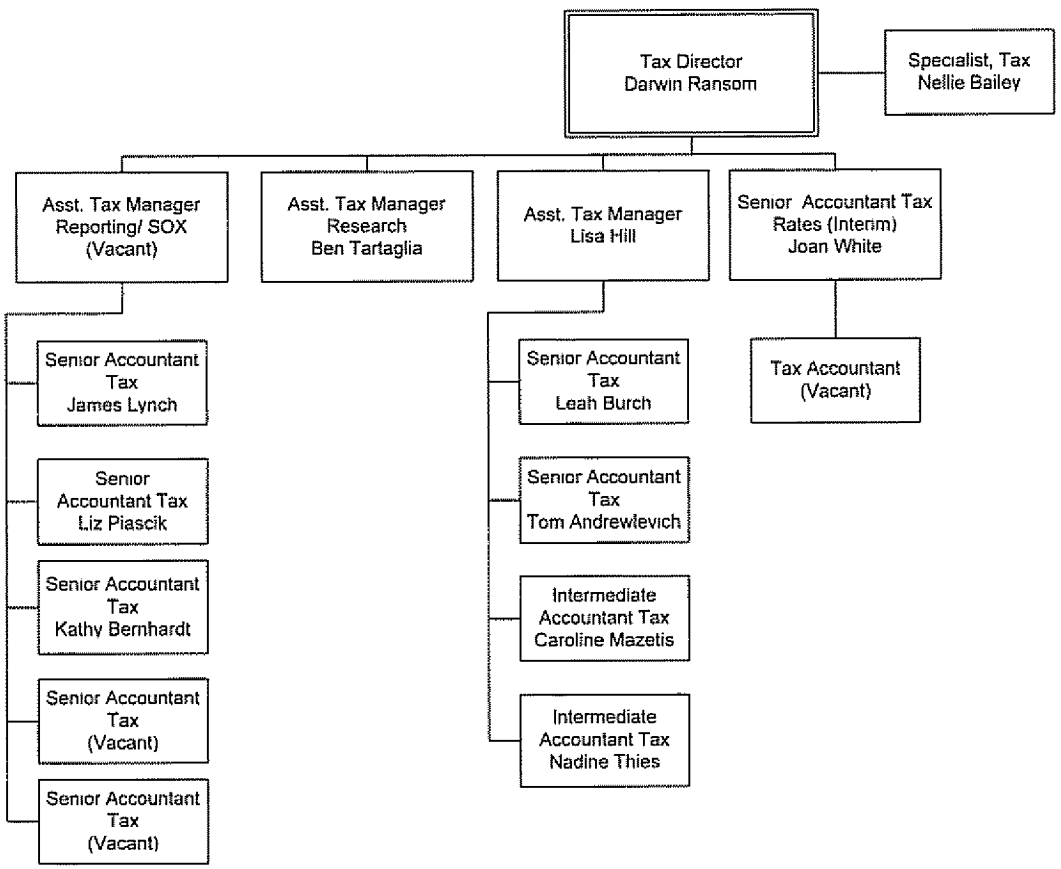
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Business Center – Finance
Accounting & Tax



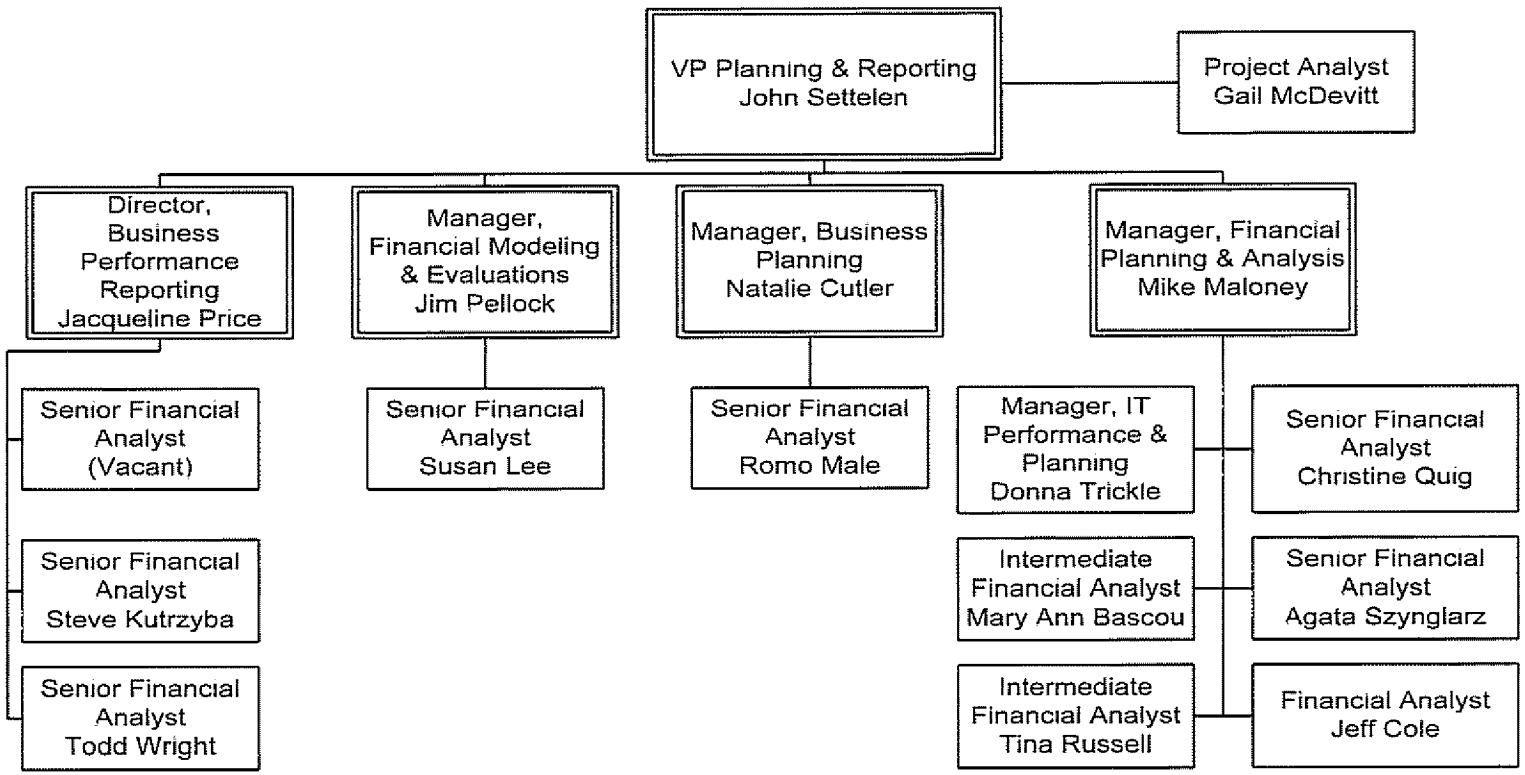
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Corporate Tax



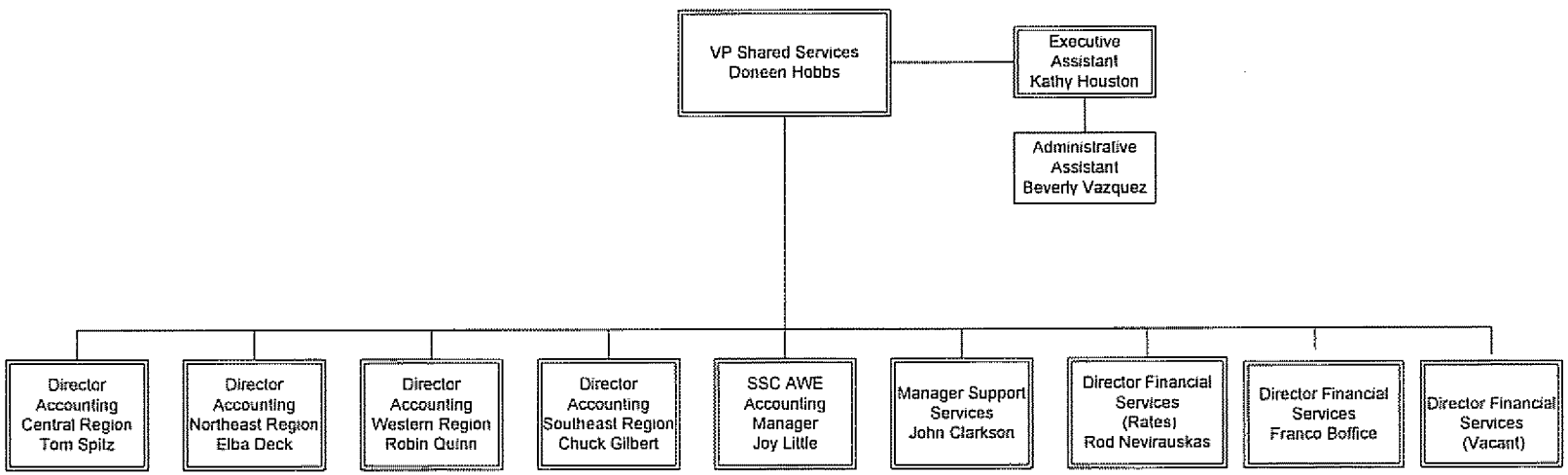
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Business Center - Finance
Planning & Reporting



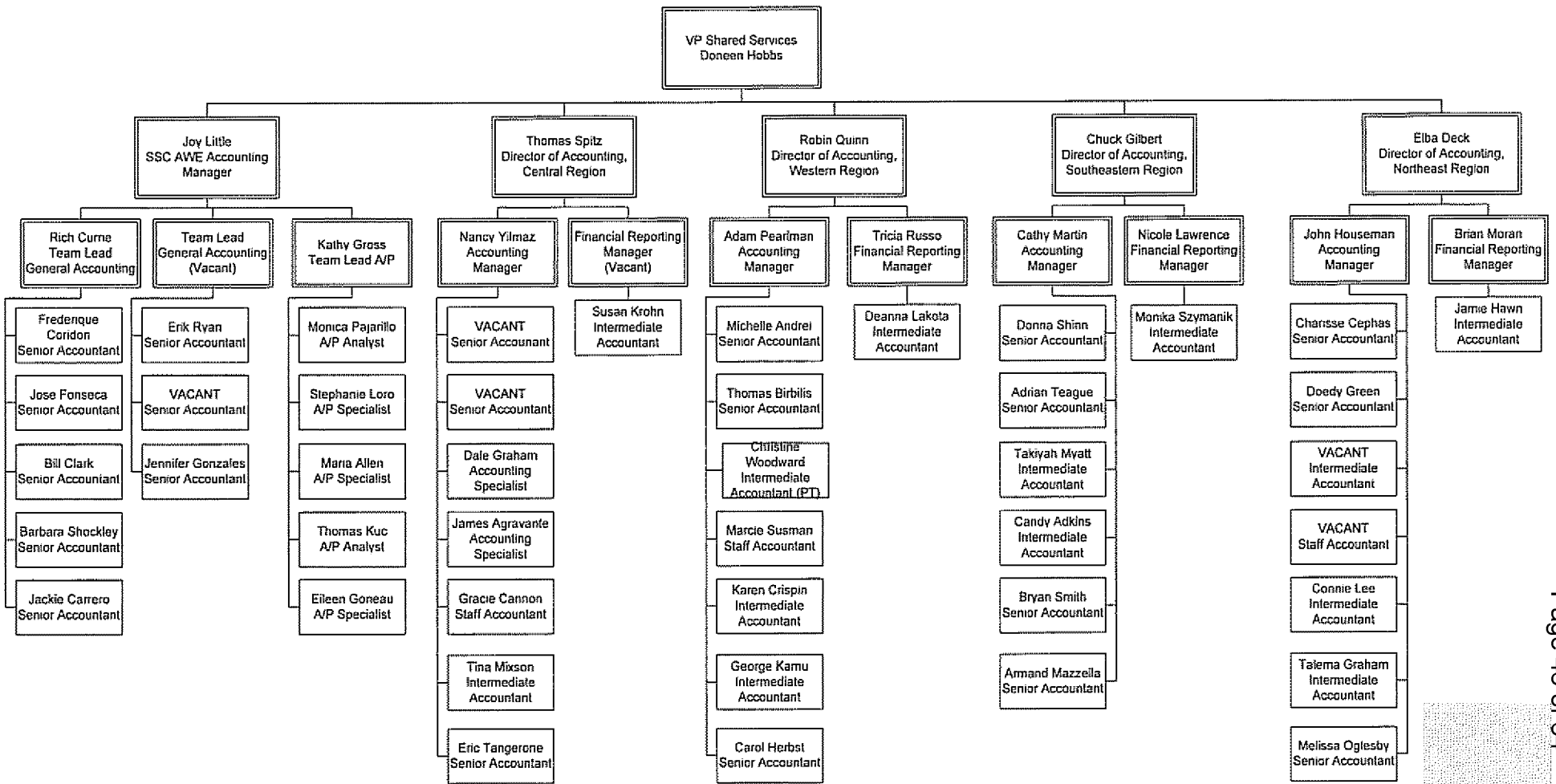
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Shared Services Center Management Team



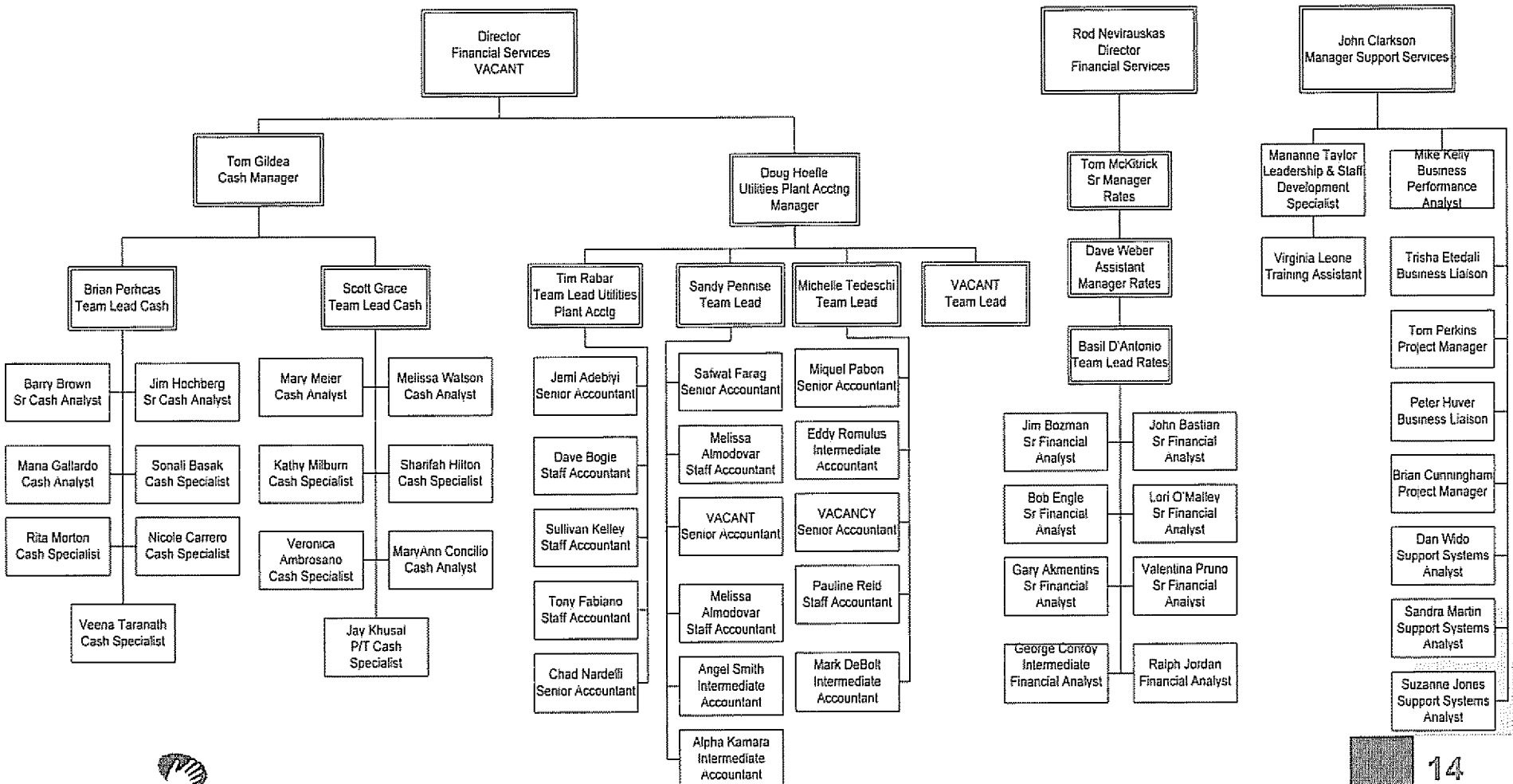
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Shared Services Center
Accounting



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Shared Services Center
Cash Management, Utility Accounting, Rates, Support Services

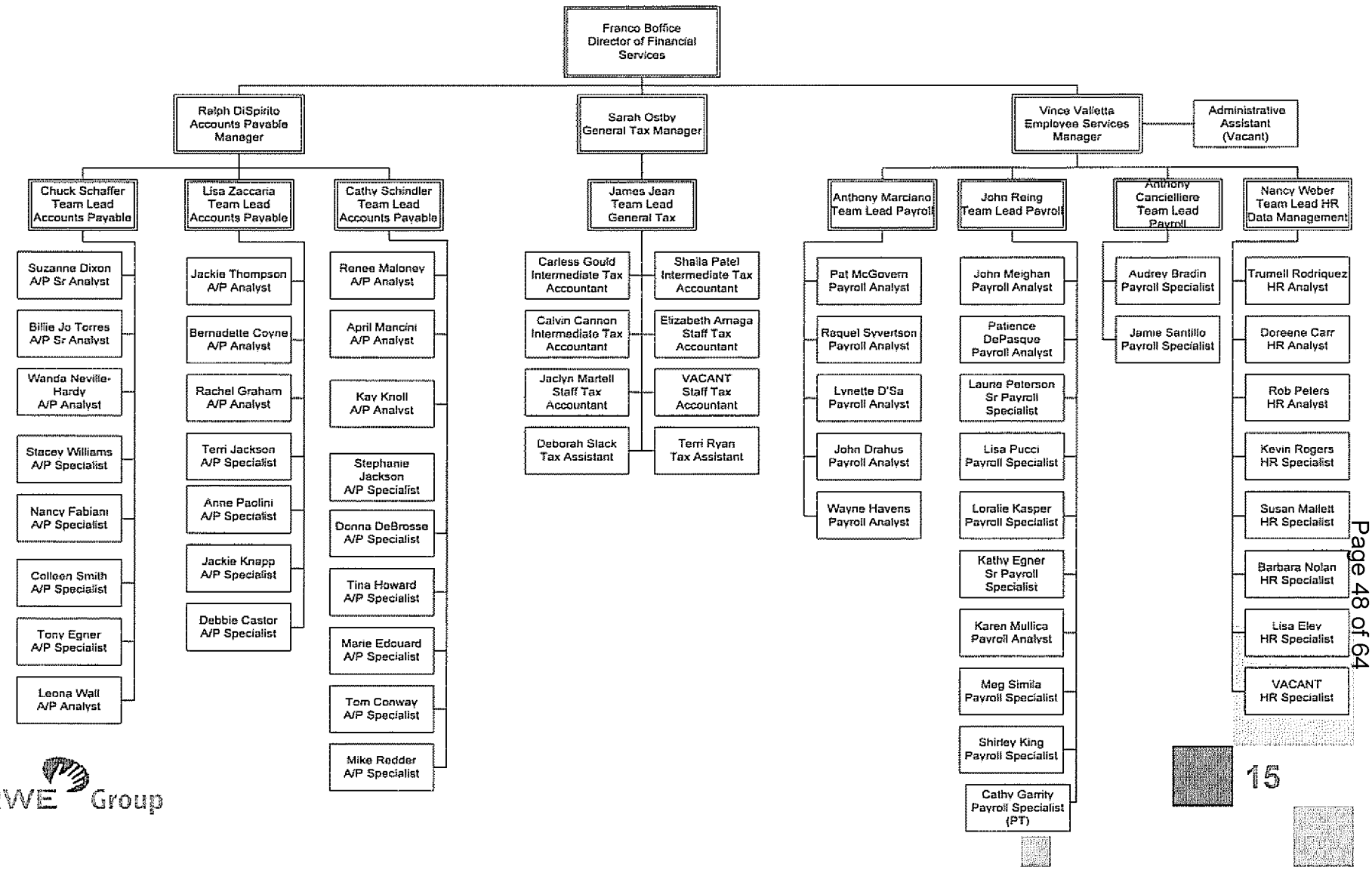


RWE Group

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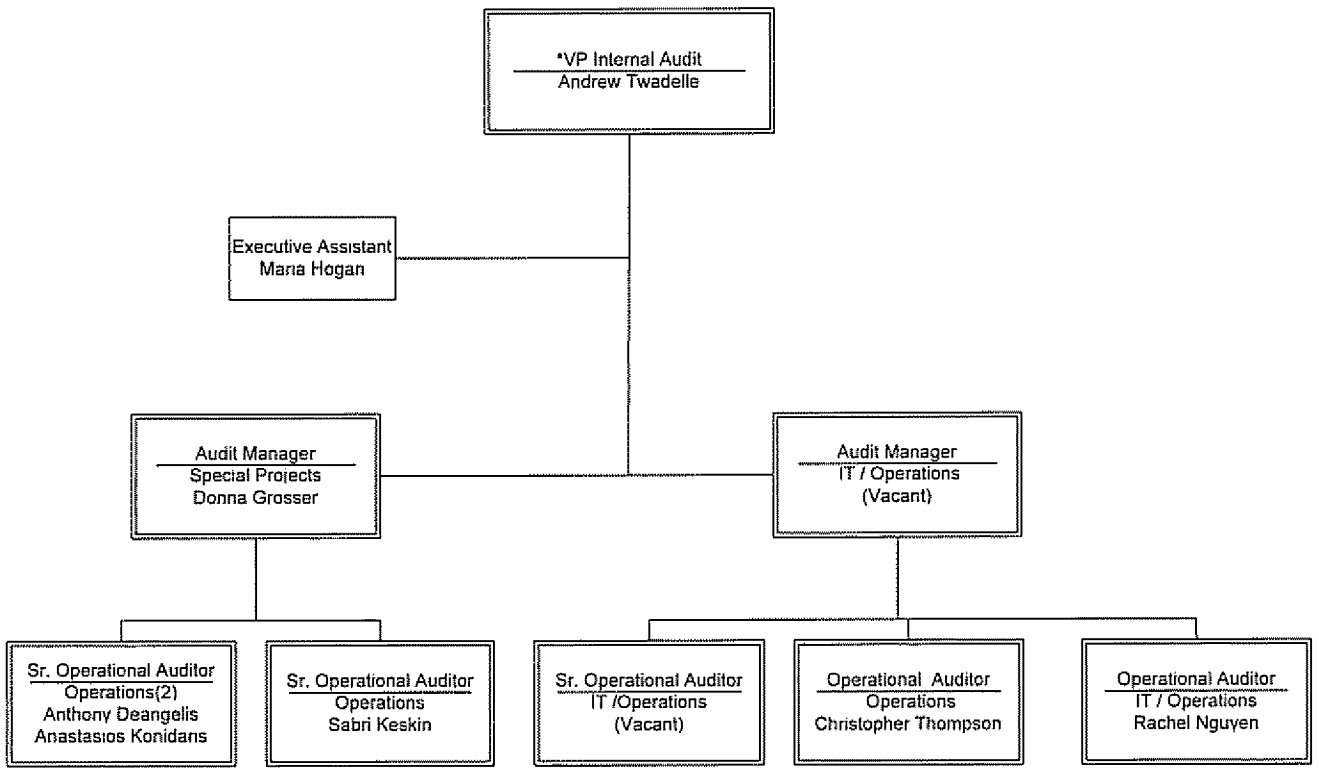
Shared Services Center

Accounts Payable, General Tax, Employee Services



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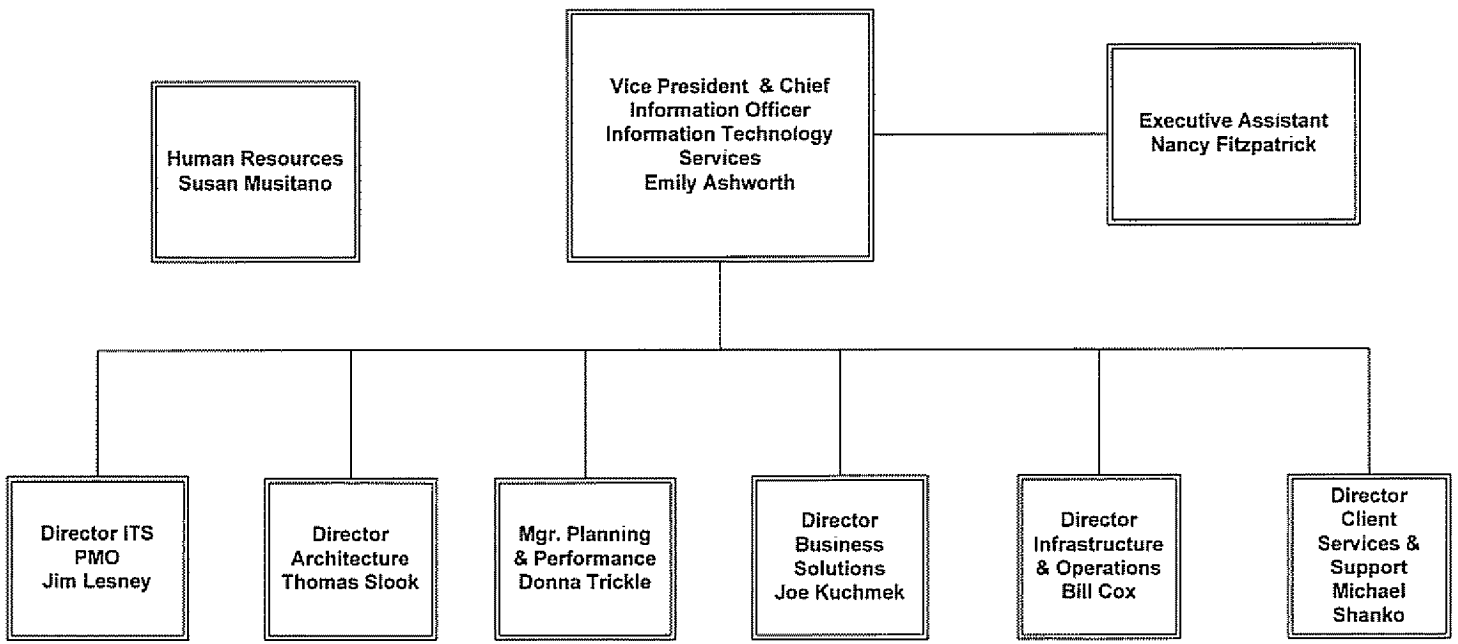
Business Center - Internal Audit



*Reports to Audit Committee and administratively to CEO

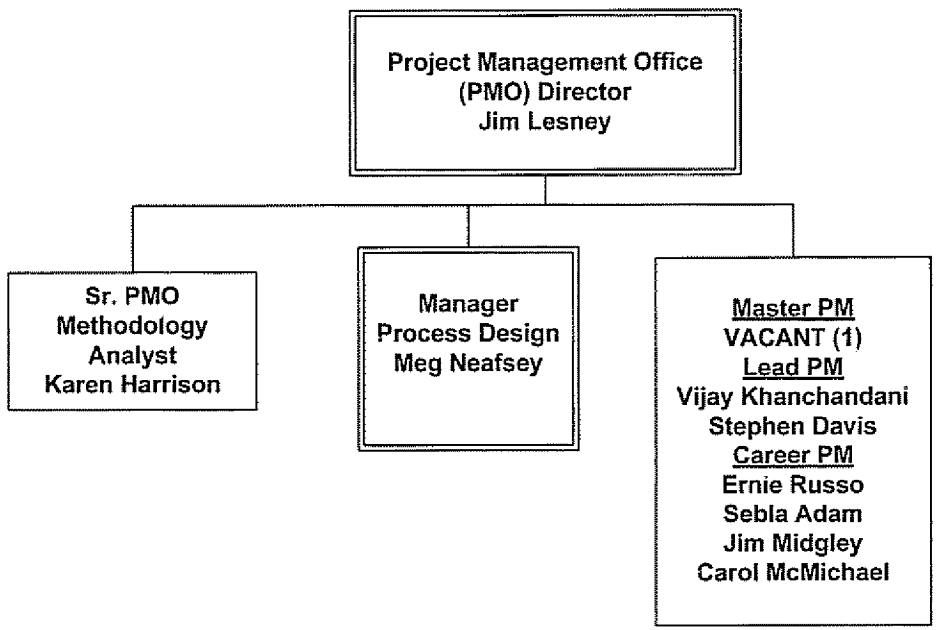
TN-TRA-01-Q004-ATTACHMENT
Page 49 of 64

ITS – Management Team



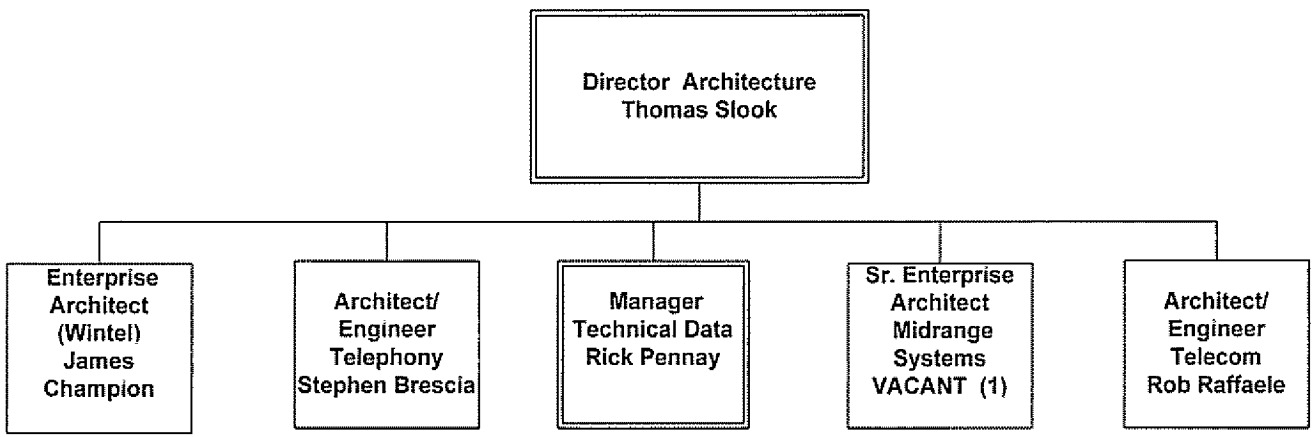
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ITS – Project Management Office



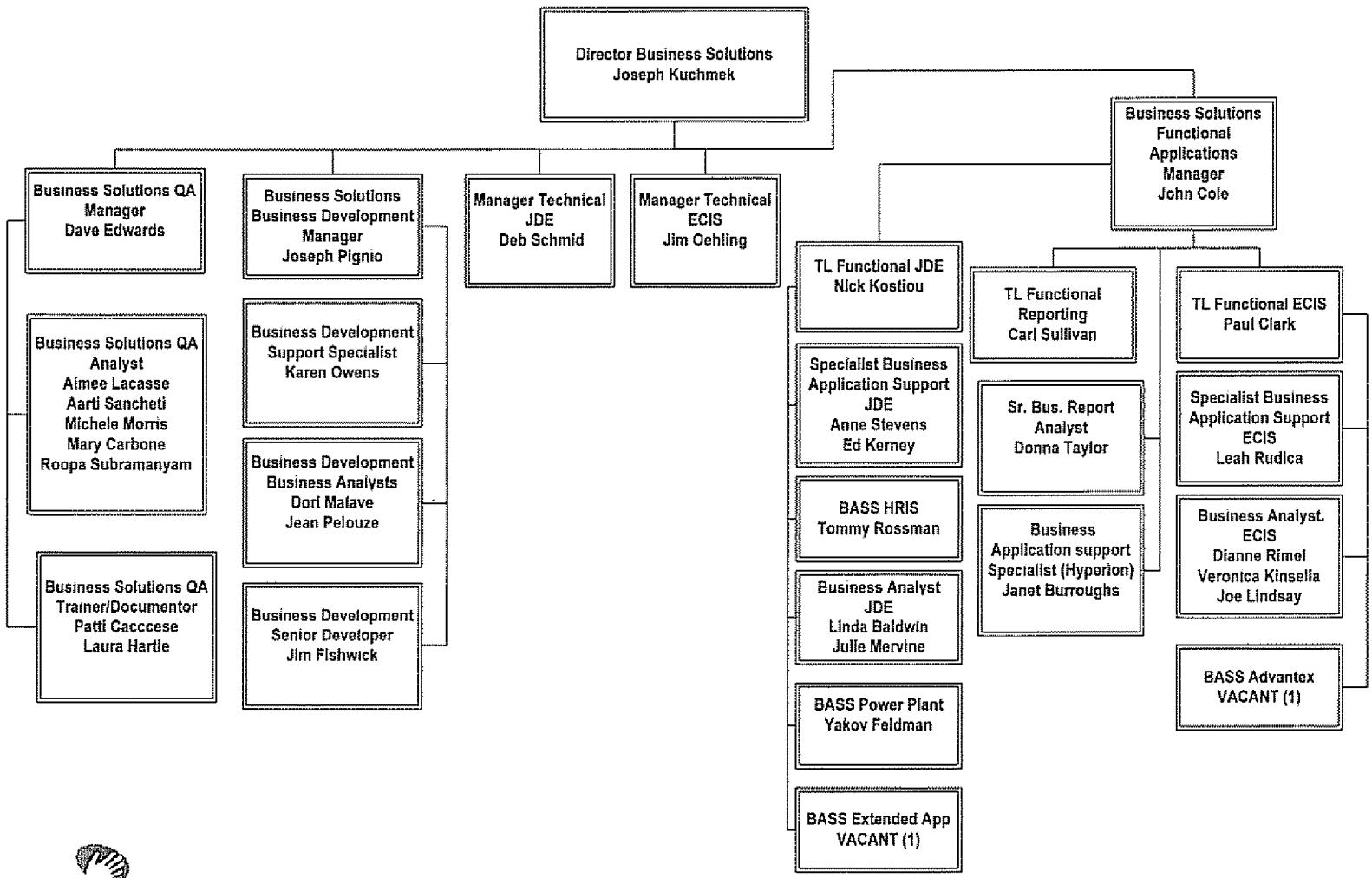
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ITS – Architecture



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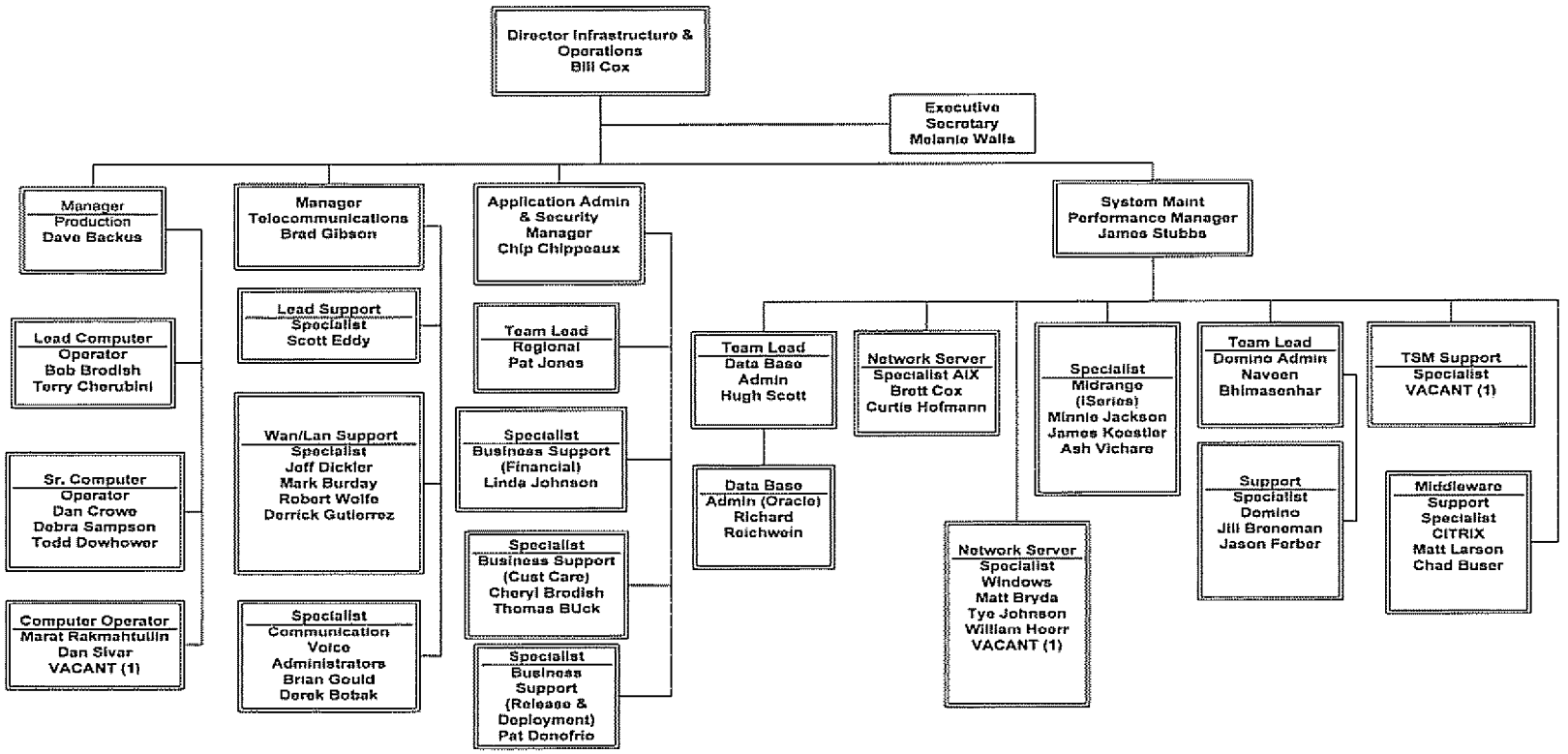
ITS – Business Solutions Page 1



RWE Group

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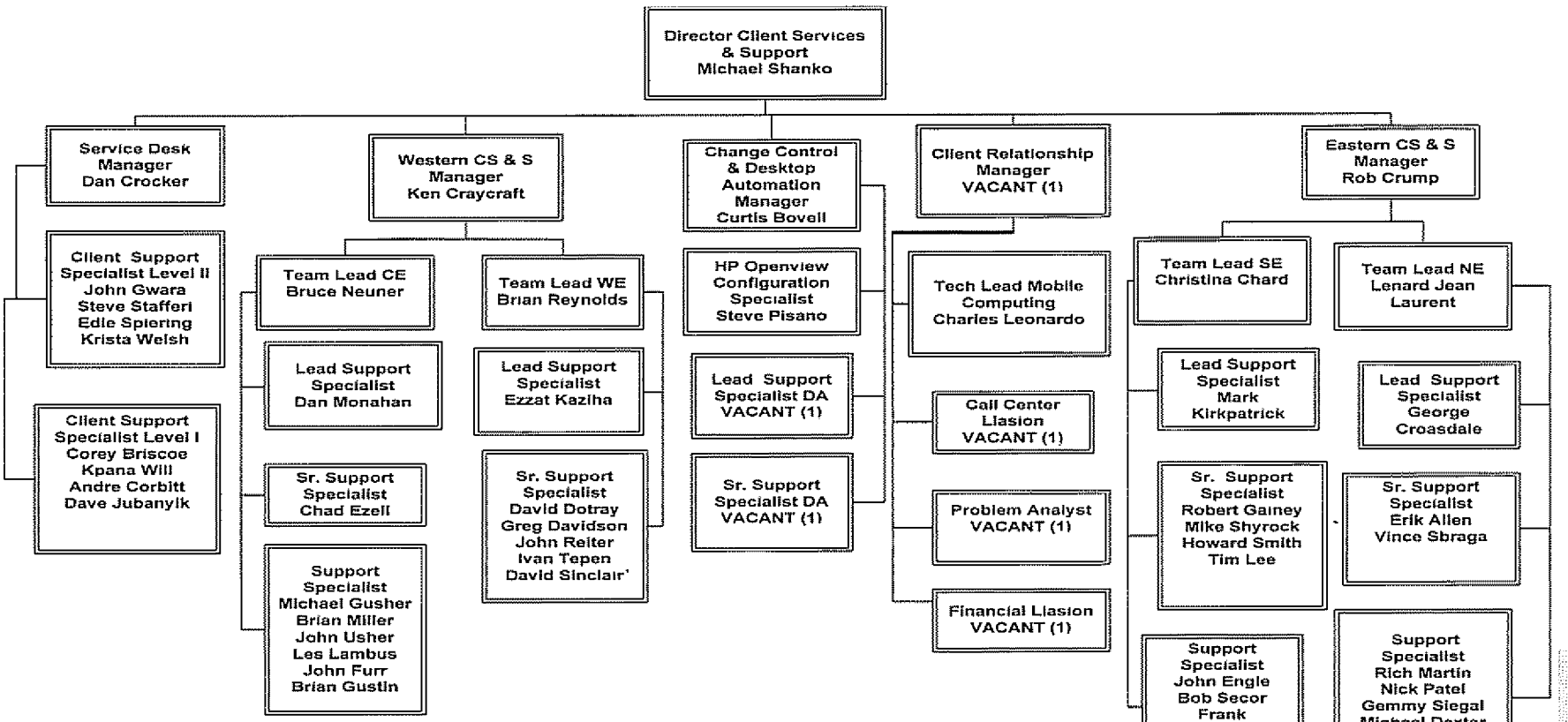
ITS – Infrastructure & Operations



RWE Group

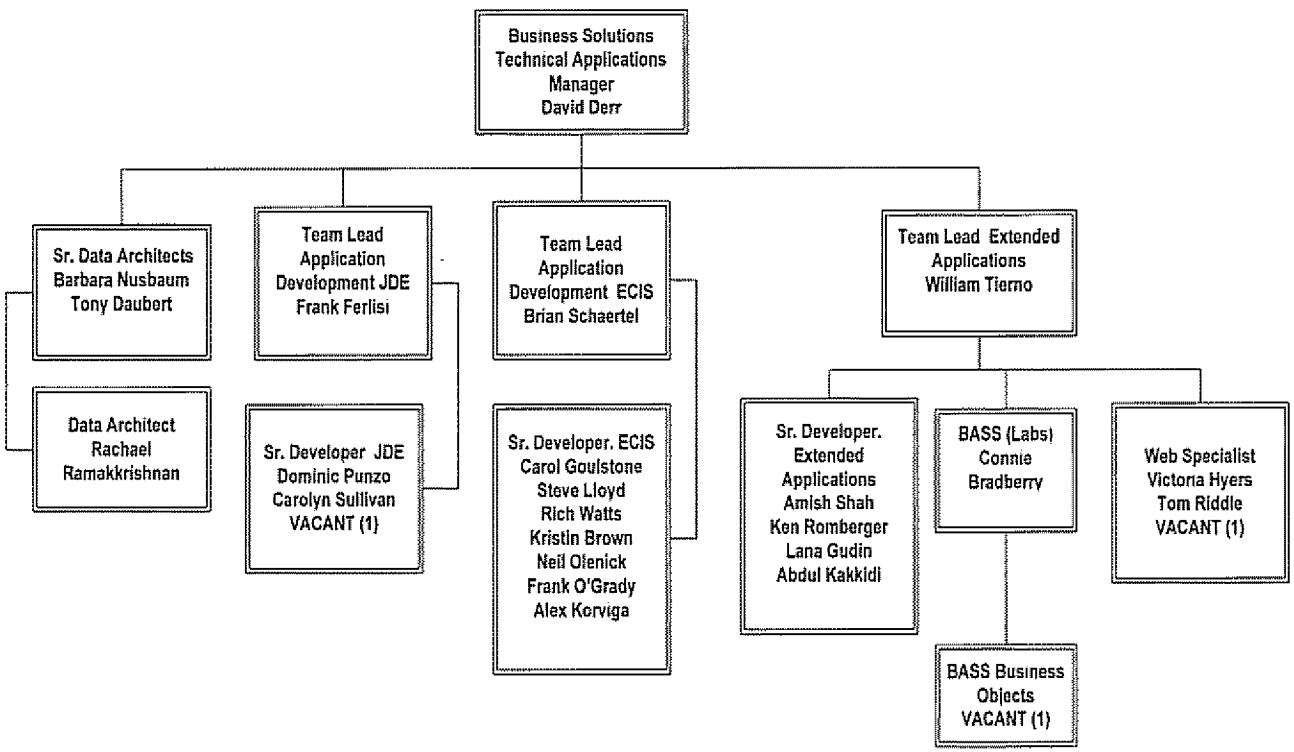
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ITS – Client Services & Support

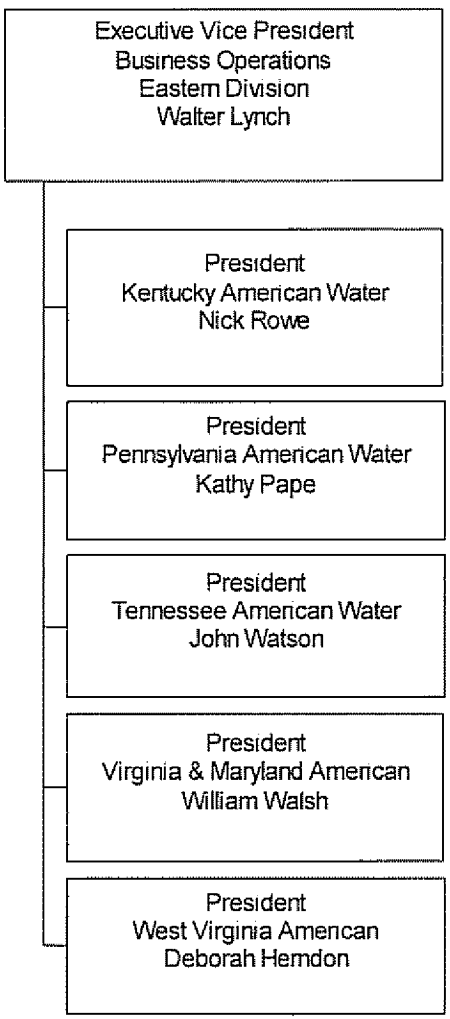


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ITS - Business Solutions Page 2



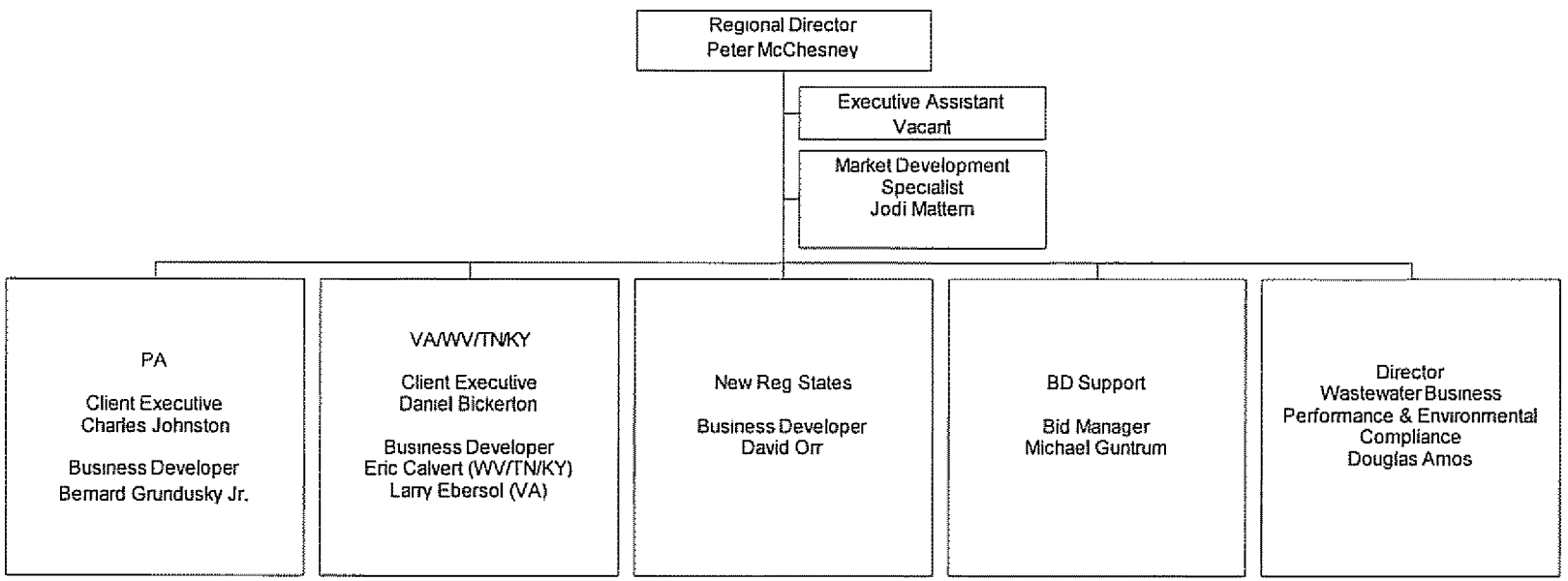
Southeast Region
Executive Team



September 2007

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Southeast Region
Business Development

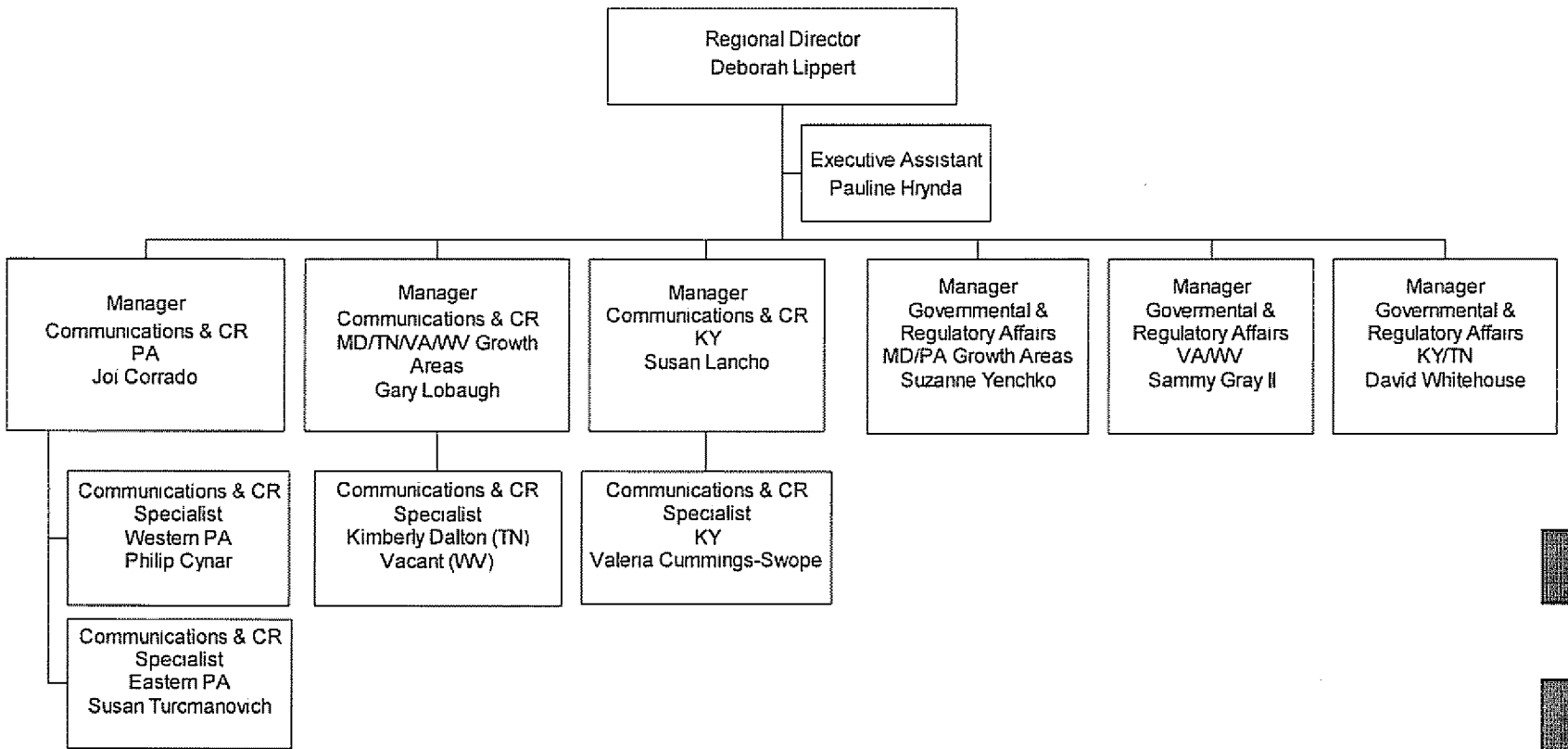


September 2007

RWE GROUP

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Southeast Region
External Affairs

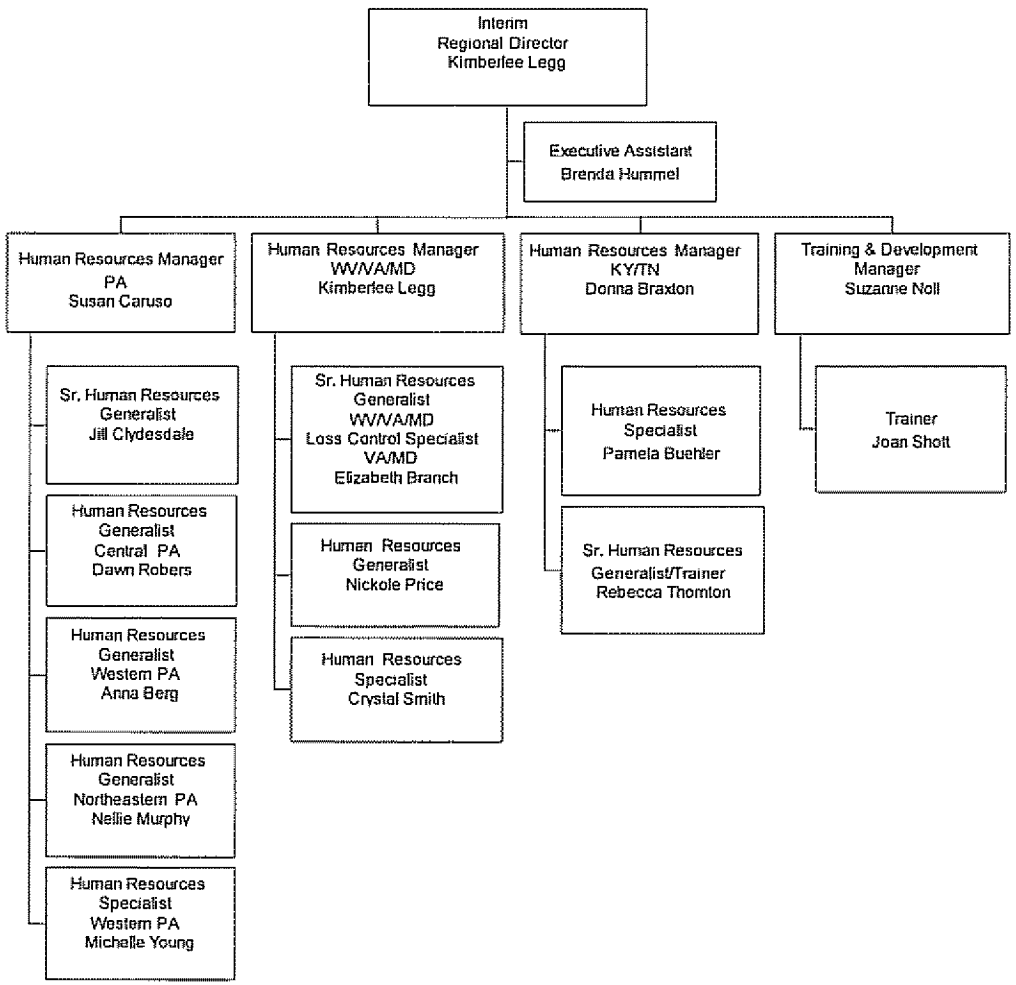


September 2007

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Southeast Region

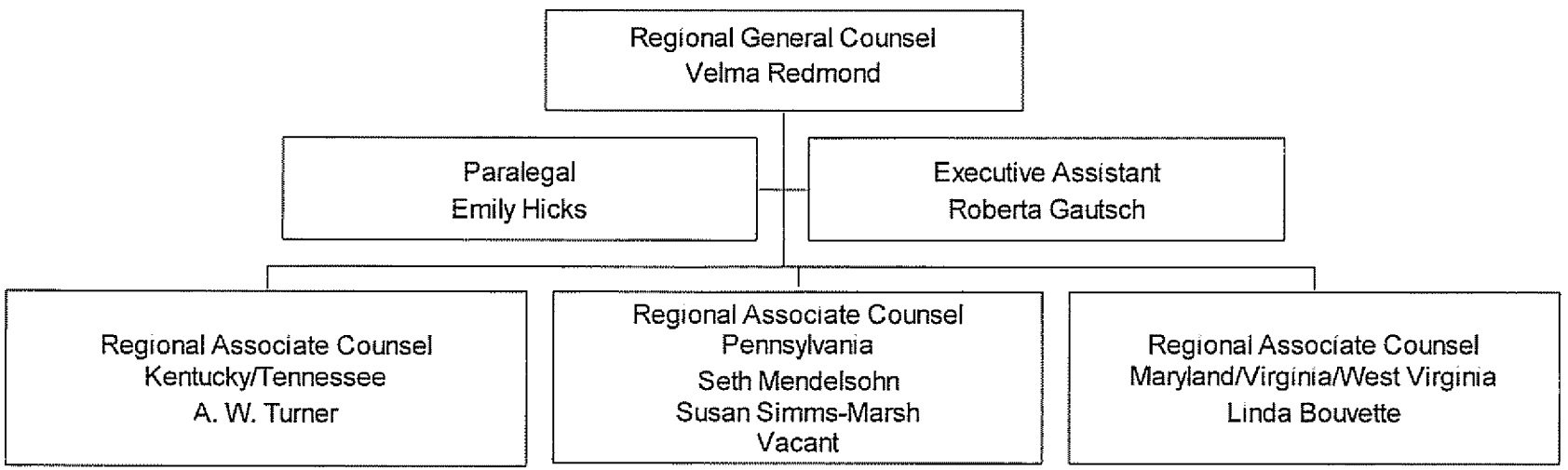
Human Resources



September 2007

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Southeast Region
Legal

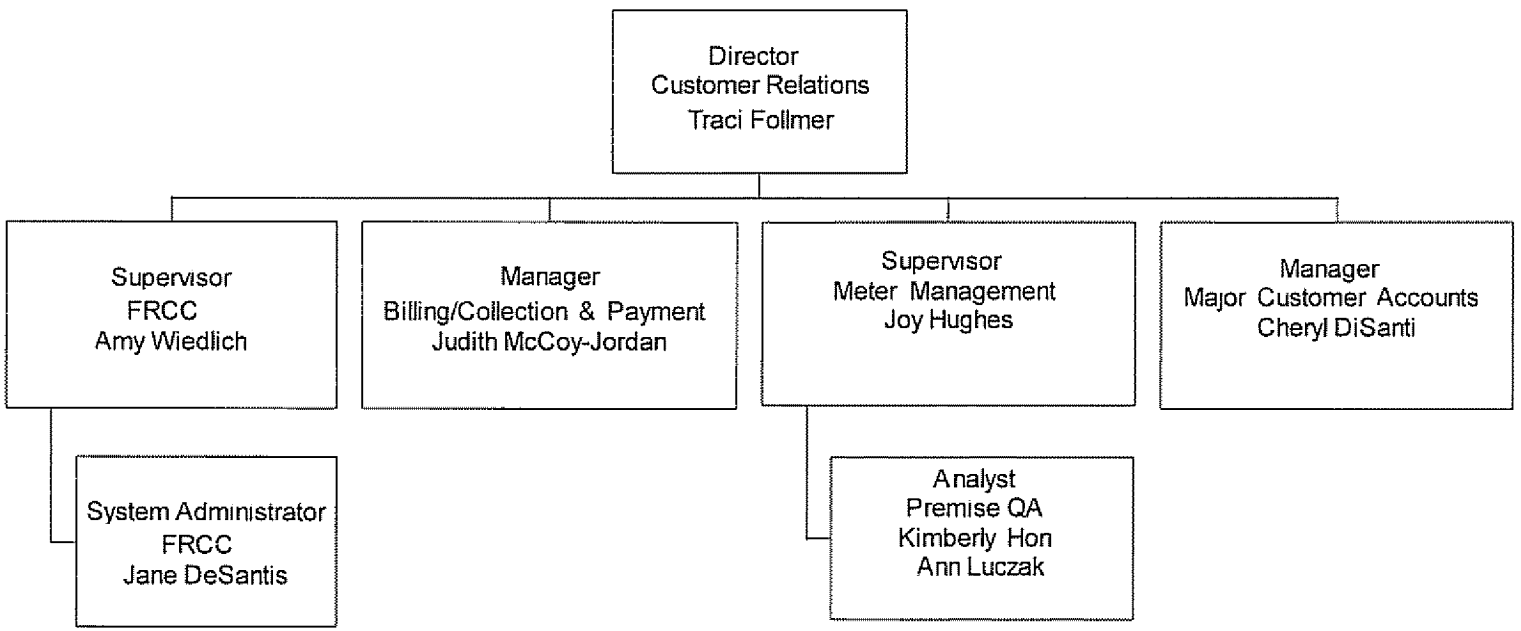


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Southeast Region

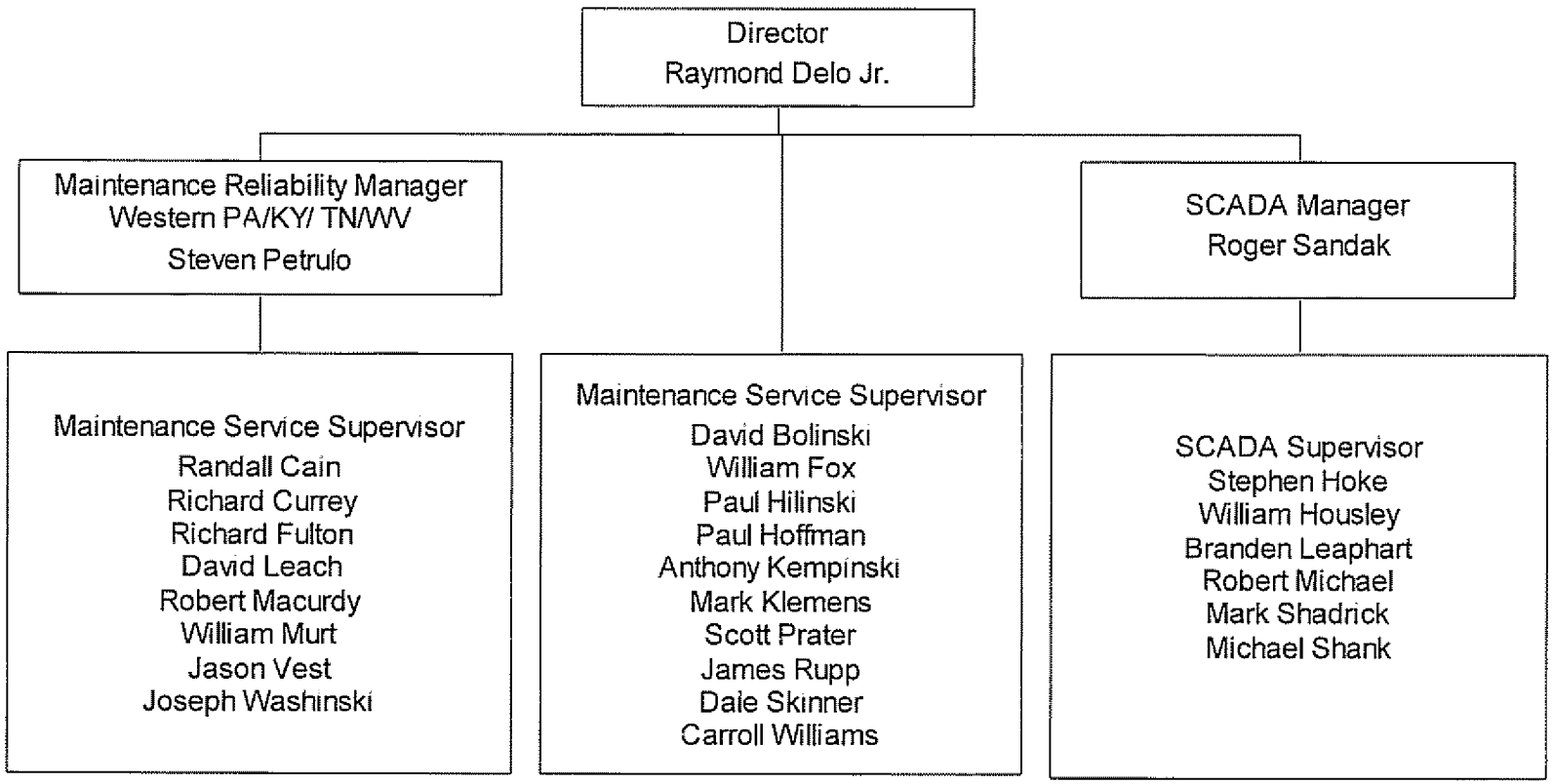
Regional Service Delivery- Customer Relations



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Southeast Region

Regional Service Delivery- Maintenance

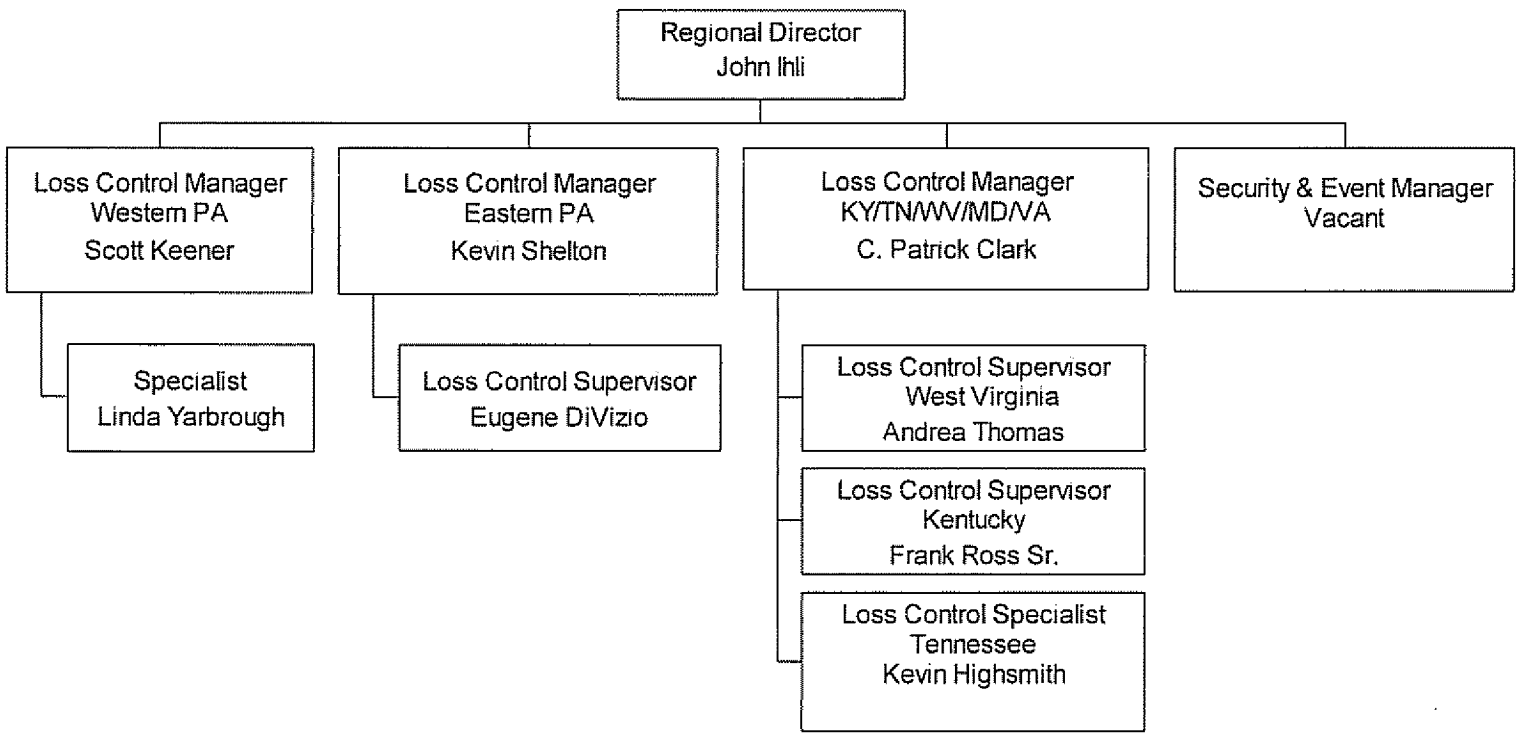


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Southeast Region

Regional Service Delivery- Operational Risk Management



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TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael A. Miller/John Watson

GENERAL

Question:

4. Provide a current organizational chart for TAWC and, if applicable, its Parent, Multi-State Utility, or Affiliated Utility Service Company, showing for each officer (or any other key personnel) of TAWC, its Parent, Multi-State Utility, or Affiliated Utility Service Company : (a) the department(s) they head, and (b) to whom they report, from department or office level up. Only officers and key personnel, all or some portion of whose compensation is sought to be recovered from Tennessee ratepayers, must be included in the chart.

Response:

Employees of TAWC directly charge labor and expenses to TAWC. Employees of American Water Works Service Company may charge time and expenses either directly or by formula according to the Service Company Agreement approved by the TRA in September 1989. Don Correll-CEO of AWW, and Ellen Wolf-CFO-AWW are employees of the parent company and do not distribute their time to the operating subsidiaries of AWW. In addition, the President of AWE and his staff work in the non-regulated business of AWW and have not charged time to TAWC.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

GENERAL

Question:

3. State the effect that each of the applicable changes discussed in the item above has had or will have on TAWC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, revenues, expenses, rate base, and capital structure, including TAWC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, method of allocating each change among its regulated, unregulated, or jurisdictional operations.

Response:

The changes mentioned in the response to question 2 have been undertaken to improve the service provided by the company and the financial impacts are fully embedded into the cost of service elements supporting the rate increase requested in this proceeding.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: John Watson

GENERAL

Question:

2. If material to TAWC's cost or level of service in Tennessee, please provide a comprehensive discussion of all abnormal conditions or changes in condition that (a) occurred during the last three years or (b) are reasonably anticipated to occur up to the anticipated hearing date in the this case. Explain how these changes will affect TAWC's Tennessee operations going forward. The discussion should include, but not be limited to the following:

   a. Management changes
   b. Operational changes
   c. Administrative changes
   d. Recent or pending mergers, consolidations, or acquisitions
   e. Major changes in sales or transportation volumes
   f. Pending negotiations for possible changes in sales or transportation volumes to any current or prospective commercial or industrial customer
   g. Changes in pipeline allocations
   h. Labor contracts and/or Union problems
   i. Expenses

Response:

2A Management Changes

The Company reviewed the appropriate management structure in the business during 2007 and determined that it needed to move to a more state-focused operation. This in part was to increase our external presence as well as drive a

national focus on best practices and process alignment. This approach will result in moving a number of employees to the TAWC payroll and moving toward a modified state structure. This was done by taking the best of what was learned from operating our business with a number of positions that provided service to TAWC and other SE Region Companies on a regional basis. This transition has been largely completed and required new and/or modified roles and responsibilities for some of our positions. The Company believes the current organizational changes will result in a more efficient, state focused operation. Any savings associated with this change have been built into the attrition year in this case and are discussed in the testimony of Michael Miller. The Northeast Region and Southeast Region have combined into what will now be called the Eastern Division of American Water, led by an Executive Vice President of Business Operations. The Executive Vice-President of Business Operations will be responsible for coordinating and driving performance across all the states in the Eastern Division, advancing comprehensive and consistent best practices, working closely and collaboratively to support the operational efforts of the State Presidents, enhancing the external focus and relationship development efforts of the Eastern Division nationally, and providing support to the State Presidents in their state-focused external activities and relationship development efforts. In the case of TAWC, the position of president was changed from a position in the Service Company to a position dedicated to a more state-focused position located in Tennessee. This change was accomplished in June 2007.

Some areas of our business that will continue to report to one national functional lead are:

- Human Resources;
- Corporate Communications/External Affairs;
- Finance and Rate Strategy;
- Law Department;
- Non-Regulated Business Development.

Reporting directly to each State President within the Eastern Division and to the Central and Western regions will be:

- State Government Affairs;
- Rates (leading and directing the performance of rate cases and managing regulatory relationships);
- Regulated Business Development;
- Field Operations (Network and local Customer Service such as Field Service Representatives);
- Production;
- Engineering;
- Water Quality/Environmental Management.

These modifications to American Water's structure give the State President the necessary control to drive operational and financial results while they reinforce and strengthen our customer, regulatory and political relationships.

This change is a redeployment of our existing resources and is not intended to reduce overall staffing levels. This change is about ensuring that we have in place the most responsive and effective structure possible and we capture economies of scale and maximize our operating efficiencies.

In some cases, positions that had cross-regional responsibilities will now focus solely on TAWC, while other positions may take on greater responsibility for a function that serves multiple states when the circumstances and workload of that function dictate a sharing of that expertise is beneficial from a cost and resource perspective.

2B Operational Changes

- Service First- This project was implemented on September 27, 2004 by Tennessee American Water, along with the AWW subsidiaries and the project provided for the

installation of Tough Book laptop computers and wireless communication mounted in the service trucks. This has been very successful in eliminating the use of paper service orders by the Field Service Representatives to transmit orders to and from field vehicles which increases responsiveness to the external customer and provides real-time data from the field to the operation in order to respond to customers via the Centralized Call Center. This system called "Service First" also permits monitoring of the progress of field personnel locations to respond to emergency work, assure their safety, and capture productivity measurements for planning purposes.

- Leak Detection-The Company has available electronic surveying equipment for leak detection. This equipment includes the purchase and installation of approximately 1400 permalog devices located across roughly 80% of the service area which permits mobile patrolling of the distribution system by our employees to analyze for potential leakage points before the leakage would surface and develop into a main break.
- Analysis of Energy Costs-We have employed a web-based tool to review and analyze electric and other utility service billings to analyze power usage at our treatment plant and booster stations, and our operations and office facilities. This allows us to see trends in energy consumption, demand charges, unit costs from the power companies and how demand for water use at each of these locations affects our expense.
- Security-as a result of the events of 9/11, security has been at the forefront from that time forward. Fencing has been installed at company facilities, such as, booster stations and water storage tanks. Electronic surveillance has been installed at remote locations, and private security guards provide security during around the clock operations at the treatment plant and can patrol the distribution buildings nearby. Additional electronic security surveillance equipment has been installed at the main downtown office and at remote treatment facilities such as the Suck Creek Water Treatment Plant. The Company continues to place high importance on security.

2C Administrative Changes

Please refer to responses in Parts 2A and 2B.

2D Recent or Pending Mergers, Consolidations or Acquisitions

Acquisition-Suck Creek Utility District

Effective April 1, 2003, TAWC began to operate the Suck Creek water system under an interim operation and maintenance agreement. The Company received a final decision on October 31, 2005 from the Tennessee Regulatory Authority granting approval of a franchise, and granting approval of the Purchase Agreement to buy the Suck Creek Water system. The Company continued to work with Marion County to resolve property matters, and on December 13, 2006 purchased Suck Creek Water system from the county. The Suck Creek Water System is operated as a separate district of Tennessee American with separate financial statements. The Suck Creek system serves approximately 215 residential and commercial customers with a majority of the water supply coming from 2 wells, and with the addition of an interconnection from Lone Oak Utility District which is also supplied by potable water from TAWC. The system includes a treatment plant and elevated storage. It historically experienced difficulty in day to day operations. The well system had become unreliable for existing capacity and the capacity to support future growth to that area. The Suck Creek System has been interconnected with Lone Oak Utility District by a 12-inch pipeline which was installed and partially funded by a Community Development Block Grant and investment by TAWC.

Operation and Maintenance Contract-Lone Oak Utility District

TAWC completed the agreement to operate the Lone Oak Utility District and began serving customers in that area in December 2003. The final project provides service to approximately 110 customers on Signal Mountain with a purchased water supply from Walden's Ridge Utility District which is also a customer of Tennessee American Water. The funding for this project was provided by several funding agencies and Tennessee American. All revenues,

expenses, and capital expenditures are being separated by Tennessee American into financial statements for Lone Oak Utility District.

2E Major Changes in Sales

Walden's Ridge Utility District

Walden's Ridge Utility District began to purchase water on February 1, 2006 in accordance with the Water Purchase Agreement which was entered into between the parties in April 2003 and subsequently approved by the TRA in March 2004. The investment, revenues and expenses for WRUD have been eliminated from the rate case because WRUD is billed by contract not subject to increased rates in this proceeding. That project involved the purchase and installation of a booster station and a 16-inch steel pipeline from Mountain Creek Road to the top of the escarpment at Walden's Ridge on Signal Mountain and was completed in order to service the Utility District. The completion of these facilities funded by TAWC have permitted Walden's Ridge to decommission their well supply, treatment facility, and pumping station and pipelines which had become inadequate and also allows TAWC to pass supply through Walden's Ridge to lone Oak and eventually to Suck Creek when appropriate and necessary. Adequate supply and operation of these water systems by TAWC will enhance the potential for growth to occur in these areas.

Catoosa Utility District Authority

Catoosa Utility District is currently a customer of TAWC, and purchases water in accordance with a purchase water agreement entered into between the parties in 1998 and subsequently approved by the Tennessee Regulatory Authority. During the summer of 2007 CUDA experienced a decline in their source of supply known as Yates Springs due to ongoing drought conditions in North Georgia. For a period of time in the summer of 2007, CUDA purchased additional water from TAWC from three interconnections to supply their customers. While

sales increased in the summer months, there has been a reduction due to improvement of their source of supply which has been the result of recent precipitation in the watershed.

Vesicol Chemical Company operated a chemical plant in Chattanooga for many years that received service from TAWC. In 2007, TAWC became aware through media reports that Vesicol Chemical was to discontinue operations and close its facilities. The Company noticed the first decline in water consumption in May 2007 and this reduction has continued since that time.

2F Pending negotiations for possible changes in sales or transportation volumes to any current or prospective commercial or industrial customers.

No changes.

2G Changes in pipeline allocations

Not applicable

2H Labor contracts and/or Union problems

TAWC and the International Utility Workers of America, Local 121 which represents approximately 85 members of Tennessee American Water's hourly workforce, successfully renegotiated a labor agreement with a 5 year term in October 2006.

There are no significant labor contract issues or union issues at this time.

2I Expenses

As described in the petition, testimony and exhibits to the rate increase request, TAWC has experienced an increase in electricity costs from our electric supplier, the Electric Power Board of Chattanooga, on April 1, 2007, July 1, 2007, October 1, 2007 and April 1, 2008 which were cited as fuel cost adjustment increases

passed from Tennessee Valley Authority, the electricity generating entity. A general rate increase from EPB on July 1, 2007 as also noted.

Water treatment chemicals have also increased in price as our suppliers indicate that they are impacted by the petroleum industry and transportation and fuel costs for delivery.

We also have incurred additional costs associated with contributions required to comply with federally mandated pension contributions (ERISA) which the Company is required to pay.

Gasoline and diesel fuel for use in the Company's service vehicles has increased dramatically due to market conditions in the past 12 months and the price of fuel continues to escalate in our local area.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Sheila Miller

GENERAL

Question:

1. In addition to the .pdf files required by the Docket Manager, for Staffs' use, provide the petition and all pre-filed direct testimony in Word files and all schedules and exhibits accompanying the petition in working Excel files on a CD. In addition to the paper copies required, provide all responses to this and future requests in Word or Excel files on CD when possible. Files must be named in a manner that indicates the request item for which the response is provided.

Response:

See enclosed CD.

TENNESSEE AMERICAN WATER COMPANY
Docket No. 08-00039
Tennessee Regulatory Authority Staff Data Request No. 1

Responsible Witness: Michael J. Vilbert

COST OF CAPITAL

Question:

87. For each comparable company utilized in your cost of capital study, provide the same data requested in Item Nos. 66 and 69.

Response:

Annual high, low, and average closing prices for 2006 and 2007 are provided in the following table:

Summary of Market Prices

Company	2006			2007		
	High	Average	Low	High	Average	Low
Water Sample:						
American States Water Co	42.39	36.86	30.68	45.45	38.86	33.82
Aqua America Inc	29.59	24.33	20.61	26.44	22.71	21.20
California Water Service Group	45.36	39.12	33.72	44.54	39.12	34.46
Connecticut Water Service Inc	27.45	23.51	20.45	25.49	24.14	22.76
Middlesex Water Co	20.32	18.61	16.50	20.16	18.76	17.91
SJW Corp	39.50	27.80	21.56	43.00	34.75	28.19
Southwest Water Co	19.03	13.87	10.85	16.25	13.08	11.66
York Water Co	20.23	18.10	15.87	18.45	17.27	15.50
Gas LDC Sample:						
AGL Resources Inc	39.70	36.61	34.41	44.12	40.07	35.81
Atmos Energy Corp	33.01	28.24	26.00	33.11	29.85	26.11
Nicor Inc	49.66	42.97	38.91	53.22	44.82	38.18
Laclede Group Inc/The	36.95	33.53	29.77	35.57	32.40	29.01
New Jersey Resources Corp	35.03	31.44	28.60	37.00	33.37	30.83
Northwest Natural Gas Co	43.00	37.15	33.27	52.62	46.20	40.21
Piedmont Natural Gas Co	28.28	25.26	23.29	27.76	25.97	23.19
South Jersey Industries Inc	33.90	29.08	26.00	40.43	35.88	31.96
Southwest Gas Corp	38.91	31.42	26.38	39.68	33.75	26.61
WGL Holdings Inc	33.47	30.53	27.38	35.46	32.84	29.94

Sources and Notes:
Daily prices were retrieved from Bloomberg on April 1, 2008.
The high, average, and low prices were calculated for both 2006 and 2007 using active trading days.

Please see the enclosed CD for additional documents in response to the other data requested. The CD file labeled "TRA DR 1 Item 87 attachment" contains

three documents for each sample company: a copy of the corresponding panel from Table No. MJV-3 (water sample) and MJV-14 (gas LDC sample) containing the requested capital structure information; a copy of the *Value Line* sheet containing the requested book value and dividend per share information; and an extract from the company's 10-K form containing the requested earnings information.